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GOVERNMENT OF INDIA

PUBLIC WORKS ACCOUNT CODE

WITH

APPENDICES



[First Edition]

Issued by authority of the Auditor General in India

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
1922

PREFACE.

THE rules in this Code describe the accounts maintained in respect of public works transactions, the principles on which they are based and the procedure to be adopted in their maintenance. They supersede the rules in that respect as given in (*i*) the Public Works Department Code (edition of 1908) and (*ii*) the Government of India, Finance Department letter No. 1582-A., dated the 1st October 1918, regarding the revised system of Public Works Accounts.

2. Subject to the provisions of Chapter 1.—" Extent of Application," the rules in this Code can be amended and revised by the Auditor General who will welcome any suggestions for amendment that are made for his consideration by local Governments and Audit Officers. As the Auditor General would ordinarily desire to know the opinion of the Accountant General on any suggestion, it will be a convenient arrangement if the provincial Government will communicate its suggestions to the Auditor General through the Accountant General, and if an administration under the direct control of the Central Government will send suggestions through that Government together with a copy of the views of the Accountant General concerned.

3. An explanatory memorandum indicating the authority that may amend each rule in the Code will be furnished to all local Governments and Audit Officers.

M. F. GAUNTLETT,
Auditor General.

November 29th, 1921.

TABLE OF CONTENTS.

No. 181.

Table of Contents, page (i), Chapter VI—

Insert the following new entry :—

(P. W. A. Code, No. 181, dated 1st May 1929.)

A Treasury Order, though issued under the Devolution Rules, is applicable to all Administrations. It will, therefore, override any provision in this Code with which it may be inconsistent and will necessitate the revision of the rules affected.

5. In the Administrations under the direct control of the Central Government, the rules in this Code are wholly applicable.

6. In Governors' provinces—

(a) the Treasury Orders referred to in paragraph 4 confer upon local Governments certain powers of framing subsidiary rules on matters connected therewith,

(b) the Finance Department, under Rule 37 (e) of the Devolution Rules, has to see that proper financial rules are framed for the guidance of other departments and that suitable accounts are maintained by other departments and establishments subordinate to them, and

(c) the Public Works Department may also find it necessary to issue administrative rules for the guidance of its own offices, which may affect the prescribed procedure of accounts or necessitate the maintenance of any subsidiary accounts.

Many matters dealt with in this Code are matters regarding which the local Government has, in the exercise of these powers, the option of issuing local rules and orders consistently with the essential requirements of audit as determined by the Auditor General.

It will be convenient if, in the first instance, the local Government confirms by a general order all the relevant rules in this Code, and as local rules and orders, general or special, are issued, intimates to all concerned, in consultation with the Auditor General, the rules in this Code superseded thereby.

7. In Bengal and Bihar and Orissa, the procedure relating to the compilation of divisional accounts and to their submission to audit is different from that described in this Code. The application of chapter XXI of the Code to these provinces is, therefore, subject to the provisions of the authorised local procedure, as described in the manuals of the Accountants General, with the approval of the Auditor General.

8. Subject to the provisions of paragraph 7 above, the rules of this Code apply wholly to such agency transactions of the Central Revenues as may occur in the Public Works offices subordinate to provincial Governments

(1) unless there be something repugnant in the subject or context, or

(2) unless the Central Government, through agency rules issued under Part IV of the Devolution Rules, declares that any rule issued by a provincial Government, under the powers referred to in paragraph 6 above, shall be applicable to central, as well as to provincial, transactions.

TABLE OF CONTENTS.

No. 181.

Table of Contents, page (i), Chapter VI—

Insert the following new entry :—

" II. Custody of Cash . . . . 170A."

(P. W. A. Code, No. 181, dated 1st May 1929.)

TABLE OF CONTENTS.

No. 182.

Table of Contents, page (iii), Chapter X—

(1) Under the Section " B. Cash Payments—II Payments to Labourers " *insert* the following as a new entry (*c*) :—

" (*c*) Travelling Expenses . . . . 279A."

(2) Under the Section " B. Cash Payments—III Payments to Suppliers and Contractors " *insert* the following as a new entry (*d*) :—

" (*d*) Advances to Contractors . . . . . 299A."

(P. W. A. Code, No. 182, dated 1st May 1929.)

TABLE OF CONTENTS.

16

No. 183.

Table of Contents, page (vi), Chapter XXI—

Substitute the following for the entry " F. Miscellaneous Matters.. ... .. 596."

" F. Miscellaneous

I—Transfers of Charge—

(a) Divisional and Sub-divisional Officers	595A
(b) Divisional Accountant	596
II—Reconstitution of Executive Charge	597
III—Destruction of Records	598."

(P. W. A. Code, No. 183, dated 1st May 1929.)

GOVERNMENT OF INDIA

PUBLIC WORKS ACCOUNT CODE

CHAPTER I.—EXTENT OF APPLICATION.

[*N.B.*—The expression " Governors' Provinces as used in this Code includes the province of Burma.]

1. The rules contained in this Code describe primarily the procedure relating to the initial and compiled [illegible]

No. 145.

Page 1—

Insert the following as N. B. 2, numbering the existing N. B. under the heading of Chapter I as N. B. 1 :—

" *N.B.* 2—The phrase " Indian Posts and Telegraphs Department " should be used in substitution for " Posts and Telegraphs " wherever the latter occurs in this Code."

(P. W. A. Code, No. 145, dated 9th July 1928).

(a) [illegible] rules in all matters pertaining to audit, and

(b) determine the form in which officers rendering accounts to the Indian Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained,

in accordance with the Rules framed by the Secretary of State in Council under section 96-D (1) of the Government of India Act (*vide* Appendix 1).

Any provisions in this Code relating to the requirements of audit and accounts, as indicated above, should be regarded as issued by the Auditor General under those Rules.

4. The Governor General in Council, who is the custodian of the public account, may, acting under Rule 16 of the Devolution Rules, and with the previous sanction of the Secretary of State in Council, issue Treasury Orders prescribing the procedure to be followed in the payment of moneys into, and in the withdrawal, transfer and disbursement of moneys from, the public account, and for the custody of moneys standing in the account.

A Treasury Order, though issued under the Devolution Rules, is applicable to all Administrations. It will, therefore, override any provision in this Code with which it may be inconsistent and will necessitate the revision of the rules affected.

5. In the Administrations under the direct control of the Central Government, the rules in this Code are wholly applicable.

6. In Governors' provinces—

(*a*) the Treasury Orders referred to in paragraph 4 confer upon local Governments certain powers of framing subsidiary rules on matters connected therewith,

(*b*) the Finance Department, under Rule 37 (*e*) of the Devolution Rules, has to see that proper financial rules are framed for the guidance of other departments and that suitable accounts are maintained by other departments and establishments subordinate to them, and

(*c*) the Public Works Department may also find it necessary to issue administrative rules for the guidance of its own offices, which may affect the prescribed procedure of accounts or necessitate the maintenance of any subsidiary accounts.

Many matters dealt with in this Code are matters regarding which the local Government has, in the exercise of these powers, the option of issuing local rules and orders consistently with the essential requirements of audit as determined by the Auditor General.

It will be convenient if, in the first instance, the local Government confirms by a general order all the relevant rules in this Code, and as local rules and orders, general or special, are issued, intimates to all concerned, in consultation with the Auditor General, the rules in this Code superseded thereby.

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8. Subject to the provisions of paragraph 7 above, the rules of this Code apply wholly to such agency transactions of the Central Revenues as may occur in the Public Works offices subordinate to provincial Governments

(1) unless there be something repugnant in the subject or context, or

(2) unless the Central Government, through agency rules issued under Part IV of the Devolution Rules, declares that any rule issued by a provincial Government, under the powers referred to in paragraph 6 above, shall be applicable to central, as well as to provincial, transactions.

CHAPTER II.—DEFINITIONS.

9. Unless there be something repugnant in the subject or context, the terms defined in this chapter are used in this Code in the sense here explained.

10. Administrative Approval.—This term denotes the formal acceptance, by the administrative department concerned, of the proposals for incurring any expenditure in the Public Works Department on a work initiated by, or connected with, the requirements of such administrative department. It is, in effect, an order to the Public Works Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. See also paragraph 74.

11. Advance Payment means a payment made on a running account to a contractor for work done by him but not measured. See paragraph 331 of the Public Works Department Code.

12. Agency Transactions is the term employed to denote those transactions of the Central Government for which, in a Governor's province, the Governor in Council acts as merely the Agent of the Governor General in Council under Rule 46 of the Devolution Rules.

13. Appropriation.—See paragraphs 112 and 114.

14. Assets.—In the accounts of works this term indicates all outstanding or anticipated credits, which have to be taken in reduction of final charges. Examples : Recoveries of advances or recoverable payments, and sale-proceeds or transfer value of surplus materials

15. Auditor General's Rules (*vide* Appendix 1).—Rules framed by the Secretary of State in Council under section 96-D(1) of the Government of India Act, which reads thus :—

96-D(1) [illegible]

vacancy or absence from duty.

16. Book Transfer.—This term is applied to the process whereby financial transactions which do not involve the giving or receiving of Cash, or of Stock materials, are brought to account. Such transactions may either affect the books of a single accounting officer, or they may involve operation on the books of more than one accounting officer whose accounts are ultimately incorporated in the accounts of Government. They usually represent liabilities and assets of Government brought to account either by way of settlement or otherwise, but they may also represent corrections and amendments made in Cash, Stock, or Book Transfer transactions previously taken to account.

17. Commercial Department.—See Appendix 6 to Civil Account Code, Volume I.

18 Contingencies (Works).—When used in respect of the accounts of works, the term **Contingencies** indicates the incidental expenses of a miscellaneous

character which cannot appropriately be classified under any distinct sub-head or sub-work, yet pertain to the work as a whole.

19. **Contract and Contractor.**—The term **Contract**, as used in this Code, means any kind of undertaking, written or verbal, express or implied, by a person, not being a Government servant, or by a syndicate or firm, for the construction, maintenance or repairs of one or more works, for the supply of materials, or for the performance of any service in connection with the execution of works or the supply of materials. The term **Contractor** means a person, syndicate or firm that has made such an undertaking, but often its use is restricted to contractors for the execution of works or for services in connection therewith.

20. **Central.**—See paragraph 88.

21. **Department.**—This term, when qualified by the prefix "The," is used to indicate the Public Works Department.

22. **Deposit Works.**—This term is applied to works of construction or repair the cost of which is met, not out of Government funds, but out of funds from non-Government sources, which may either be deposited in cash or otherwise placed at the disposal of the Divisional Officer. Works executed for municipalities and other public bodies fall under this category when the cost is chargeable either to cash deposits made for the purpose, or to their credit balances at treasuries.

23. **Detailed Head.**—See paragraph 86.

24. **Devolution Rules.**—Rules made by the Governor General in Council, with the sanction of the Secretary of State in Council and with the approval of both Houses of Parliament, under section 45A of the Government of India ., sub-section (1) whereof reads thus:—

45A. (1) Provision may be made by rules under this Act—

(a) for the classification of subjects, in relation to the functions of Government, as central and provincial subjects, for the purpose of distinguishing the functions of local Governments and local legislatures from the functions of the Governor General in Council and the Indian legislature;

(b) for the devolution of authority in respect of provincial subjects to local Governments, and for the allocation of revenues or other moneys to those Governments;

(c) for the use under the authority of the Governor General in Council of the agency of local Governments in relation to central subjects, in so far as such agency may be found convenient, and for determining the financial conditions of such agency; and

for the transfer from among the provincial subjects of subjects (in this Act referred to as "transferred subjects") to the administration of the Governor acting with ministers appointed under this Act, and for the allocation of revenues or moneys for the purpose of such administration.

...ct **Charges and Direct Outlay.**—These expressions as distinguished ...irect Charges" and "Indirect outlay" (*vide* paragraph 35 below) ... to those charges pertaining to a work, project or job, which are ...red for its execution and are included in the regular accounts

...n **office.**—This term indicates the office of an administrative ...one or more Divisional Officers working under his orders and ...trusted with the execution of works or with the receipt and ...ublic money, *e.g.*, a Chief or a Superintending Engineer, or a

Superintendent of Works; but, if such an officer is also entrusted at any time with the receipt and disbursement of public money, he is treated as a Divisional Officer for the purposes of this Code, even though some part of his emoluments may be treated as Direction charges.

27. Direction Officer.—The head of a Direction office is known by this designation.

EXPLANATION.—A Government servant holding the rank of a Superintending or even a Chief Engineer is not a Direction Officer, unless the direction of the business of one or more divisions is entrusted to him. Thus a Superintending Engineer employed on special duty is not a Direction Officer.

28. Direct Receipts.—These receipts, as distinguished from Indirect Receipts (*vide* paragraph 36) relate to items of revenue receipts which are realised in connection with a work or project either by officers of the Public Works Department or other departments and are directly brought to account as appertaining to the work or project.

29. Division and Divisional Office.—Throughout this Code, these terms are used to denote respectively the executive charge held by a Divisional Officer (paragraph 30 below) and the head office of such a charge. Thus, the office of an independent executive sub-division is a divisional office for the purposes of this Code, as also that of the Superintendent of a Workshop working independently of a Divisional Officer.

30. Divisional Officer.—In this Code, this term is applied to an executive officer of the Public Works Department who is not subordinate to another executive or disbursing officer of the Department, even though the executive charge held by him may not be recognised as a "division" by the Government concerned. Thus, the officer-in-charge of an indépendent sub-division is also treated as a Divisional Officer for the purposes of this Code. See also paragraph 26.

Disbursing Officers of other departments, if they spend Public Works funds and are required to render their accounts direct to the Audit office, are also referred to as Divisional Officers in this Code.

31. Final Payment means the last payment on a running account made to a contractor on the completion or determination of his contract and in full settlement of the account.

32. Fundamental Rules.—Rules made by the Secretary of State in Council under section 96-B (2) of the Government of India Act, which runs thus:—

96-B(2) [illegible]

public services:

Provid[illegible]

consider just and equitable [illegible]

33. Grant.—See paragraph 111.

34. Inclusive Rate of Cost.—See paragraph 59.

35. Indirect Charges and Indirect Outlay.—These expressions are applied to those charges, and capital outlay, respectively, which pertain, or are incidental [illegible] project workshop job or manufacture job, but which are not [illegible] cannot be direc[illegible] regular[illegible]

36. [illegible] or wor[illegible] are inc[illegible]

37. [illegible] on a r[illegible]

38. [illegible] an art[illegible] pose [illegible] to the [illegible] from Stock

No. 196.

Page 6, paragraph 37—

Add the following as a new sentence at the end :—

" It includes an '*Advance payment*', a '*Secured advance*' a[illegible] '*On account payment (other than the final payment on a ru[illegible] account)*', or a combination of these "

(P. W. A. Code, No 196, dated 1st October 19

39. Labour.—When a separate materials [illegible] sub-heads of an estimate and the term " labour " is used in connection wi[illegible] such an account, it denotes all charges pertaining to each of those sub-heads, other than (1) the cost of materials issued direct and (2) carriage and incidental charges in connection with the materials.

40. Liabilities.—When used in respect of accounts of works, this term includes all anticipated charges which are adjustable as final charges, but have not been paid, regardless of whether or not they have fallen due for payment, or, having fallen due, have or have not been placed to the credit of the persons concerned in a suspense head subordinate to the accounts of the work concerned

41. Local Government.—The term " Local Government " as used in this Code means, in the case of a Governor's province, the Governor in Council or the Governor acting with ministers (as the case may require) and in the case of a province other than a Governor's province, a Chief Commissioner. A Governor's province is also called a provincial Government and the other local Governments are also known as minor local Governments.

42. Local Loan Works.—As used in this Code, this expression indicates works executed by the Public Works Department on behalf of an Indian State, Municipality, Port Trust, or other corporation, when the cost of the works is to form part of a loan given to it by Government for the purpose.

43. Major Estimate is a term applied to the estimate for a work, when the [illegible] of the works expenditure exceeds Rs. 10,000. This term [illegible] Stock ac[illegible] he article, from the [illegible] of. This [illegible] may even

No. 90.

Page 6. Paragraph 43—

(1) In line 2 after " Rs 10,000 " *add* " or any other limit which may be fixed by the Local Government."

(2) Add the following as a note under this paragraph :—

NOTE —In the case of Central Civil Works an estimate for works expenditure exceeding Rs. 20,000 is classed as a Major Estimate.

[P. W. A. Code, No. 90, dated 1st April 1926.]

include a reasonable provision for wastage and depreciation when these are inevitable.

46. Mino· Estimate is a term applied to the estimate for a work, when the

No. 91. l Rs. 10,000. k itself

7. Paragraph 46—

(1) In line 2 after "Rs 10,000" *add* "or any other limit which be fixed by the Local Government."

(2) Add the following as a note under this paragraph :—

NOTE —In the case of Central Civil Works an estimate for works expenditure which not exceed Rs. 20,000 is classed as a Minor Estimate nt,".

[P. W. A Code, No 91, dated 1st April 1926.] ber 1929.)

50. Operation ...

shop transactions, this term indicates the charges incurred ... operations connected with specific jobs.

51. **Outturn.**—Used in respect of the accounts of manufacture and workshop transactions, this term denotes the value of the finished products (or of the work done, in cases in which the articles wrought are not supplied departmentally) of manufacture operations connected with specific jobs.

52. **Payment on Account.**—See paragraph 49.

53. **Primary Unit of Appropriation.**—See paragraph 111.

54. **Progress** means the up to date quantities of work done or supplies made

55. **Provincial.**—See paragraph 88.

56. **Provincial Government.**—This term is applied to the Government of a presidency or province which is under the administration of a Governor assisted by a Council of Members and by Ministers, and which is usually described as a Governor's province.

57. **Quantity.**—In the accounts of works this expression is used to describe the extent of work done, supplies made or services performed, when these can be measured, weighed or counted.

58. **Rate.**—In estimates of cost, contracts, contractors' bills and vouchers generally, rate means the consideration allowed for each unit of work, supply or other service Except in the case of lump sum contracts, every bill or other demand for payment should, as far as possible, set forth the unit rate at which payment is to be made.

59. **Rate of Cost and Inclusive Rate of Cost.**—**Rate of Cost** means generally the total cost of a work or supply divided by its quantity. In the accounts it represents the recorded cost per unit, as arrived at by dividing the up to date final charge on a sub-head, by the up to date progress thereof. **Inclusive Rate of Cost** means the rate of cost of the entire work relating to a sub-head, including the cost of materials if recorded separately in the accounts.

60. **Re-appropriation.**—Means the transfer of funds from one unit of appropriation to another such unit.

61. **Recoverable Payment** means a payment to or on behalf of a contractor which does not represent value creditable or payable to him for work done or supplies made by him, and has therefore to be made good to Government by an equivalent cash recovery or short payment of dues.

62. **Reserved Subjects.**—See paragraph 88.

63. **Running Account** is a term applied to the account with a contractor when payment for work or supplies is made to him at convenient intervals subject to final settlement of the account on the completion or determination of his contract

64. **Secondary Unit of Appropriation.**—See paragraph 111.

65. **Sectional Officer.**—This designation is used in this Code to describe those officials, usually non-gazetted subordinates, who are placed in responsible executive charge of works or stores under the orders of the officer-in-charge of a recognised sub-division, and the accounts of whose transactions are, therefore, ultimately incorporated in those of the sub-division.

66. **Secured Advance** is a term applied specifically to an advance made, on the security of materials brought to site of work, to a contractor whose contract is for the completed items of work. See paragraph 275 (*a*) of the Public Works Department Code.

67. **Special Office.**—The office of a Special Officer, *vide* paragraph 68.

68. **Special Officer (or Special Officers).**—This term is applied, in this Code, to such officials of the Department as are neither Divisional Officers nor officials subordinate to a Divisional Officer, *e.g.*, Consulting Architects, ~~who~~ and have no Divisional Officers working under their control, Electrical Inspectors, etc.

69. **Sub-divisional Officer.**—This designation is applied primarily to an official, whether a gazetted officer or not, who holds the charge of a recognised sub-division in subordination to a Divisional Officer, but when the immediate executive charge of any works or stores has not been constituted into a regular sub-divisional charge, but is held by the Divisional Officer himself, [illegible]

he is treated as the Sub-divisional Officer in respect of the charge of the sub-division.

70. **Sub-head.**—In the accounts of works and in working estimates, this term is used to describe the sub-divisions into which the total cost of a work (or of its sub-works if it is a large work) is divided for purposes of financial control and statistical convenience. The several descriptions of work that have to be executed in the course of construction or maintenance of a work or sub-work, *e.g.*, excavation, brickwork, concrete, woodwork, etc., are usually treated as the sub-heads of it.

No. 268.

paragraph 71—

t at the end :—

the case of Irrigation, Navigation, Embankment, Drainage
ter Storage projects, the Head Works, Main Line, each branch
al, each group of distributories relating to each branch separate-
lrainage and protective works, the water course Scheme, and
Tools and Plant, all form separate sub-works.

(P. W. A. Code, No. 268, dated 1st May 1931.)

(2) *For* " transferred " in line 3 *read* " transferred ".

(P. W. A. Code, No. 236, dated 1st September 1930)

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penditure, which are reserved for the tempo... ansactions as must at once be taken to the account of the sanction or ... concerned, but cannot be cleared finally either because the relevant payment, recovery, or adjustment is awaited, or because it is necessary to keep an effective watch over the values of any stock materials, until their final disposal The charges under a suspense account are taken in enhancement of the charges under the major head of expenditure concerned, and the receipts in reduction thereof. For suspense accounts within the accounts of works, see paragraph 340.

74. **Technical Sanction.**—This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Public Works Department. Ordinarily, such sanction can only be accorded by Government in the Public Works Department or by such authorities of the Department to whom the power has been delegated by Government. Sanction accorded to a work by any other department of Government is regarded merely as an administrative approval of the work, *vide* paragraph 10.

75. **Transferred subjects.**—See paragraph 88.

76. **Unit of Appropriation.**—See paragraph 111.

77. **Voted.**—See paragraph 90.

78 **Water Course.**—This name is given to a channel for the supply of water from an irrigation work, which falls under the definition of the term as given in the Canal Act applicable to the area concerned. The definition given in the Northern India Canal and Drainage Act of 1873, is as follows :—

"Water-course" means any channel which is supplied with water from a canal, but which is not maintained at the cost of Government, and all subsidiary works belonging to any such channel.

79. **Work.**—The term " work " when by itself, is used in a comprehensive sense, and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop.

80. Works Expenditure and Works Outlay.—These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be net when, under rule, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, Tools and Plant and Establishment, or any charges not taken to final heads of account but kept under one of the suspense accounts.

CHAPTER III.—GENERAL OUTLINES OF SYSTEM OF ACCOUNTS.

A.—CLASSIFICATION OF TRANSACTIONS.

81. The Public Works Department in each Administration executes

No. 102.

Page 11—

Insert the following as a new paragraph 81-A :—

"81-A. The general principles to be followed in the classification of the local Civil Works expenditure are laid down in Article 181-A of the Audit Code".

[P. W. A. Code, No. 102, dated 1st June 1926.]

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and Non-Government works may also have to be undertaken.

1. Besides the foregoing, petty services such as the manufacture or supply of stores ar also undertaken by Divisional Officers.

and receipts connected with the

No. 233.

Page 11, paragraph 82—

Replace the *full stop* by a *comma* at the end of the words "Works in connection with ...... 1904" *occurring* in the margin of this paragraph, and *add* the words "but see the Explanatory Note (37) of Appendix 4".

(P. W. A. Code, No. 238, dated 1st September 1930.)

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1. If an Administration executes, on behalf of another Administration, a Civil Work (other than a work relating to Posts and Telegraphs) the cost of which is chargeable to the Central Government, the necessary funds are usually placed at its own disposal.

2. When a division undertakes a service on behalf of another division of the same Adminis- tration, the connected receipts and charges are passed on for adjustment finally in the account of the latter division.

3. Operations undertaken in the manufactories and workshops of a division on behalf of other divisions, departments, local bodies or individuals are treated as operations of the division in the first instance, but the entire cost is ultimately recovered from the party concerned.

83. In all cases the primary accounts of these transactions should be kept in accordance with the rules of this Code, even though the ultimate cost of the transactions may not have to be brought to account finally in the books of the Divisional Officer.

84. The performance of these services and the subsidiary proceedings gives rise to a number of other transactions with other departments, etc., which

have also to be brought to account, *e.g.*, funds have to be obtained from treasuries to meet liabilities incurred, receipts realised have to be lodged in treasuries, and stores have to be obtained from other divisions or departments or from England.

85. The transactions of Public Works Officers may thus be grouped under the heads indicated below :—

I.—Expenditure Heads, for charges adjustable finally in the accounts of Divisional Officers

II.—Revenue Heads; for revenue receipts creditable finally to Government in the accounts of Divisional Officers.

III.—Remittance Heads—Receipts as well as payments; for cash, stores or other values received from, or paid to or on behalf of, other divisions or departments.

IV.—Debt Heads; for certain receipts and payments held in suspense pending clearance by payment or recovery (as the case may be) in cash or otherwise. The suspense accounts for transactions of this group are treated either as head[illegible] [illegible]ate to the Expenditure heads or as independent heads of [illegible] in later chapters.

86. The transactions under each of these grou[illegible] for purposes of accounts In the case of Expendi[illegible] the main unit of classification is known as the major [illegible] divisions of it as minor heads, each of which has a n[illegible] [illegible], Drainage heads, generally known as detailed heads. [illegible] of 192) the [illegible]vided for [illegible]ther sub-

1. For departmental purposes, Public Works Officers usually div[illegible] a number of "service heads" and the latter into a number of "dep[illegible] for purposes of account, the single term "detailed head" is used for all [illegible] to a minor head.

87. The detailed classification of the account heads used [illegible] Public Works accounts is given in Appendix 4. [illegible]1.)

1. To meet local requirements, the Accountant General is authorised, under the [illegible] Audit Code, to make necessary changes in the standard list of detailed heads

2 The detailed classification of the major heads "XLII—Bombay Development Scheme, "57—Initial Expenditure on New Capital at Delhi" and "59—Bombay Development Scheme," is given in the manuals of the Audit Officers concerned.

3 In the case of works of other departments and Governments undertaken by the Public Works Department as a standing arrangement, the prescribed classification applicable to the connected transactions is intimated by the Accountant General.

88. The revenue and expenditure classified under the prescribed major and minor heads of account fall under two main divisions :—

(1) Central—Revenue and expenditure administered by the Central Government.

(2) Provincial—Revenue and expenditure entrusted to the control of the local Government of a Governor's province under the Government of India Act.

Provincial expenditure in Governors' provinces is "Reserved" or "Transferred" according as the subject on which it is incurred is administered by the Governor in Council or the Governor acting with Ministers.

89. Revenue is realised and placed to credit of Government as it falls due under the statutory or other rules governing it, but expenditure can be incurred only against a grant voted by the Legislature (Indian or local as the case [illegible] by the Government concerned.

No. 129.

Page 13, paragraph 90 (as amended by correction No. 56, dated the 1st March 1924).

Substitute the following for this paragraph :—

90. All expenditure of the Public Works Department is subject to the vote of the Legislature, with the exception of the items enumerated below, funds for which may be provided for without reference to the Legislature :—

(*a*) Expenditure of which the amount is prescribed by or under any law.

Explanation.—The amount prescribed should be considered to mean 'the amount which at the time of expenditure is prescribed.' Prescription under any law should be considered to include all cases in which an authority is empowered to fix the sum which shall be expended upon a particular object and that authority proceeds to declare the particular amount which shall be so expended.

(*b*) Salaries and pensions payable to or to the dependants of—

(*i*) persons appointed by or with the approval of His Majesty or by the Secretary of State in Council; and

(*ii*) persons appointed before the 1st day of April 1924, by the Governor General in Council or by a local Government to services or posts classified by rules under the Government of India Act as superior services or posts.

Explanation.—If a person appointed by the Secretary of State in Council, or appointed before the 1st April 1924 by the Governor General in Council or by a local Government to services or posts classified by rules under the Government of India Act as superior services or posts subsequently appointed to the post the filling of which is in the hands of any authority in India, his salary or pension shall be treated as coming under this clause.

(*c*) Sums payable to any person who is or has been in the Civil Service of the Crown in India under any order of the Secretary of State in Council, of the Governor General in Council, or of a Governor made upon an appeal made to him in pursuance of rules made under the Government of India Act.

NOTE.—The expression "salaries and pensions" in clause (b) above [illegible] remunera- [illegible] erwise) out [illegible] other pay- [illegible]

(*d*) Expenditure classified by the order of the Governor General in Council as "Ecclesiastical."

NOTE.—With effect from the 1st April 1926, all expenditure in the Public Works Department on the erection, maintenance and upkeep of Churches and European Cemeteries is classified as "Ecclesiastical."

The terms Voted and Non-Voted are used to distinguish expenditure subject to the vote from that following under these exceptions.

(P. W. A. Code, No. 129, dated [illegible] 1928.)

tion of works. He also collects some of the departmental receipts of the division and pays them into civil treasuries.

(*b*) The accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by an accountant posted to his office by the Accountant General, and are submitted monthly to the Accountant General who audits them against sanctions and appropriation of funds and then incorporates them in the general accounts of the province.

(*c*) He is further required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Accountant General.

(*d*) Under each major head of expenditure, the charges on each project, work, or sub-work are recorded separately in the accounts of Divisional Officers. In the case of works of certain classes (see examples cited below), *pro formâ* accounts of all transactions connected therewith are prepared annually by the Accountant General and, for this purpose, the receipts pertaining to each work of this class are also shown separately in divisional accounts:—

(*i*) Irrigation, Navigation, Embankment, and Drainage Works for which both capital and revenue or only revenue accounts are kept.

(*ii*) Quasi-commercial undertakings, such as self-supporting workshops.

(*iii*) Residential buildings.

(*e*) Personal payments to all Government servants of the Department are made on bills presented at civil treasuries in accordance with the general rules of the Civil Account Code applicable to all Civil Departments, and are therefore brought to account by the Accountant General himself from data furnished to him direct by Treasury Officers.

(*f*) In exceptional cases, where civil treasuries are not conveniently situated, Public Works Officers are placed in account with Military Treasure chests.

94. It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the Audit Department, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the *bonâ-fides* of the transactions It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if

required in a Court of Law. All transactions involving the giving or taking of cash, stores, other properties, rights, privileges, and concessions which have money values should be brought to account. The record of a transaction of receipt or expenditure should always be made at once under the final or the debt or remittance head to which it pertains, if that be known; but if the exact head cannot be ascertained at once, then the transaction should be temporarily classified under Deposits, if a receipt, or under Miscellaneous P. W. Advances, if a charge.

CHAPTER IV.—RELATIONS WITH AUDIT.

A.—GENERAL.

95. The Divisional Officer, as the primary disbursing officer of the division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force. See also paragraph 42 ~~30~~ of the Public Works Department Code.

96. The Divisional Officer is further required to ... accounts to ... cks as may, ... the Rules ... ch is given ... epartment ... compilation ... ll for addi- ... e consider

No. 136.

Page 16, Paragraph 96, Rule 1—

For the words "relating to any transactions" in the third ... "having relation thereto."

(Public Works Account Code, No 136, dated 1st ...)

97. The Divisional Officer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arise which in his opinion cannot be cleared without the assistance of the Accountant General he should at once apply for such assistance.

B.—DIVISIONAL ACCOUNTANT.

98. To assist Divisional Officers in the discharge of their responsibilities referred to in paragraphs 95 and 96, the Accountant General will post a Divisional Accountant to each divisional office.

1 Rules regarding the establishment of Divisional Accountants are given in Appendices 2 and 3

... appointment under the rules in Appendix 2.

99. (*a*) The functions of the Divisional Accountant are threefold :—

(i) as accountant, *i.e.*, as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him,

(ii) as primary auditor, *i.e.*, as the representative of the Audit Department, charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc. (*See* Chapter XXI); and

(*iii*) as financial assistant, *i e.*, as the general assistant and adviser to the Divisional Officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.

(*b*) In the discharge of these duties he is expected to keep himself fully conversant with all sanctions and orders passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimates or accounts of actual or anticipated receipts and charges. He should advise the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grants of the division as they are incurred.

(*c*) The Divisional Officer should see that he is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings. To enable him to discharge his duties efficiently the Divisional Accountant is treated as the senior member of the office establishment of the division, though his position is analogous to that of a Sub-Divisional Officer, *vide* paragraph 80 of the Public Works Department Code.

100. The Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Accountant General if the primary audit entrusted to the Accountant were applied by the former, it is his duty to bring this fact to the notice of the Divisional Officer with a statement of his reasons, and to obtain the orders of that officer. It will then be his duty to comply with the orders of the Divisional Officer, but if he has been overruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the Register of Divisional Accountant's Audit Objections, Form 60, and lay the register before the Divisional Officer, so that the latter may have an opportunity either of accepting the Divisional Accountant's advice on reconsideration and ordering action accordingly, or of recording, for the information of the Accountant General, his reasons for disregarding that advice. An objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Accountant General, for whose inspection the register should be available at all times.

101. (*a*) The Divisional Accountant should bring to the Divisional Officer's notice all instances in which subordinate officers exceed the financial limita- ... their powers placed by the Divisional Officer or higher authority.

No. 276.

Page 17, paragraph 101—

Insert the following as clause (*c*) of this paragraph :—

"(*c*) The Divisional Accountant should not be required to receive, or pay out, cash, but in cases where the monetary transactions at the headquarters of the Divisional Office are not large, either in number or in amount, the Divisional Officer may, on his own responsibility and with the previous consent of the Accountant General, entrust the receipt and disbursement of cash to the Divisional Accountant. The Divisional Accountant should not however be normally authorised to issue final receipts in P. W. A. Form-3 over his own signature."

(Public Works Account Code No 276, dated 1st August 1931)

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noticed should be reported to the Divisional Officer for orders, but the Divisional Accountant will be responsible, as far as possible, for personally explaining the defects of procedure and imparting necessary instructions thereon to the Sub-divisional Officers and their staff.

1. The results of these inspections should be placed on record for the inspection of the

103. The Divisional Officer has a right to seek the advice of the Accountant General in all matters connected with the accounts of his divisionor the application of financial rules and orders concerning which there may be any doubt. It will usually be desirable, however, that he shall first obtain the advice of the Divisional Accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.

C.—AUDIT INSPECTIONS.

104. The Accountant General arranges for the periodical test audit and local inspection of the accounts of divisional and sub-divisional offices, and the Divisional Officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to the Accountant General, and, for this purpose, it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

D.—COMMUNICATION OF SANCTIONS TO AUDIT.

105. As a general rule, every sanctioning authority is responsible that all sanctions and orders against which audit of receipts or disbursements is to be conducted in the Audit office are communicated to it in accordance with the procedure settled locally in consultation with the Accountant General. See also paragraphs 513 to 515 of this Code and paragraph ~~986~~ 78 of the Public Works Department Code.

1 Audit against sanctions accorded by the Divisional Officer is conducted in the Audit office only in respect of technical sanctions to estimates and sanctions to write off stores or losses of public money. In respect of other sanctions of the Divisional Officer the Divisional Accountant is responsible for the necessary check, *vide* paragraph 101.

Page 19, paragraph 105—

Insert the following as Rule 3 under this paragraph—

"3. All sanctions to works in connection with Government Houses, whether original works or special or ordinary repairs, should be referred to the Audit Officer of the province for pre-audit and must be accepted by him before any expenditure on the works is incurred.

(except the Viceregal Estate at Belvedere) eral, Central Revenues, Delhi, for pre-audit Viceregal Estate at Belvedere should similarly pre-audit."

[P. W. A. C., 1st Edn, No. 1, dated 1-10-22]

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[Public Works Account Code, ...]

106. The results of audit are communicated to the Divisional Officer in the form of Audit Notes, Objection Statements, Inspection Reports, letters or memoranda. These should receive prompt attention, *vide* Article 19, Civil Account Code, Volume I, and the replies of the Divisional Officer should be based, as far as possible, on his own knowledge It is not enough to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

107. Objection Statements and Inspection Reports should be returned through the Superintending Engineer after the Divisional Officer has recorded his replies thereon. The Superintending Engineer will pass orders in respect of matters which he is competent to deal with finally and record his remarks (with a note of the action taken) on all other points, before returning the documents to the Accountant General.

108. Once a transaction has been entered in the Objection Statement,

No. 108.

Page 19, Paragraph 105.—Rule 3 (as introduced by correction No. 1, dated the 1st October 1922).

In line 1 of this rule, *substitute* the following for the words "Government Houses":—

"residences of Heads of Local Governments and of Heads of Administrations directly under the Government of India."

[P. W. A. Code, No. 109, dated 1st September 1926]

coming to its notice which is not covered by adequate sanction or involves an excess thereon or other deviation. In some cases, the Divisional Officer may have already taken action to regularise the transactions, or the excess (if any) over sanction, *plus* any further excess that may be anticipated, may be within his own powers of sanction without preparing a revised estimate, and he may have accorded the necessary formal approval to it; yet, if the necessary intimation of sanction does not reach the Audit office when the

such of their sanctions and orders as are required to be communicated to audit (*vide* paragraph 105), and to give it, without waiting for the receipt of the Objection Statement or Audit Note, all necessary information in regard to transactions for which, within their knowledge, adequate authority does not exist. A single note or statement, prepared monthly and signed by the

No. 186.

Page 21, paragraph 110(a)—

Insert the following as Rule 2 under sub-clause (*ii*) of this paragraph :—

"2. When, under paragraph 58 of the Central Public Works Department Code, an intimation is received from an officer of the [illegible] ...ode, ...e is ...for ...the

...red ...ired ...sued ...rised ...y ...d

No. 202.

Page 21, paragraph 110(a) (iii)—

Substitute "Rule 11" *for* "Rule 10".

(P. W. A. Code, No 202, dated 2nd December 1929.)

within the appropriations for his own division. It is sufficient to see that such payments are made only in accordance with the rules in the relevant chapters of this Code.

1. For inevitable payments uncovered by sanction or provision of funds see Articles 193-4, Civil Account Code, Volume I.

B.—GRANTS AND THEIR DISTRIBUTION.

No. 47.

Page 21, paragraph 111—

For item (13) *under Examples, substitute* "(13) Loss by Exchange."

[P. W. A. Code, No 47, dated 1st December 1923.]

...may be in respect of expenditure or sections ... allotted to ...ppropriation, ...ecessary, into ...dinarily divided into the following :—

112. The distribution of grants is usually effected as under :—

(i) The whole or a part of the appropriation for a primary unit within a grant may be placed at the disposal of a controlling authority

or a disbursing officer, or the unit may be broken up into a number of secondary units (to cover a number of works or a number of detailed heads of account) and the appropriation for any of these, wholly or in part, may be placed at his disposal.

(ii) A controlling officer, not lower than a Superintending Engineer, at whose disposal an appropriation for a primary or secondary unit has been placed, may, out of it, allot funds for expenditure on a specific work or item, or on a group of works or items.

(iii) The sum total of all appropriations made by any controlling authority from a unit should not exceed the amount of the unit, or portion thereof, placed at his disposal.

(iv) The appropriation for a unit can be increased or decreased only by a formal order of reappropriation authorising a transfer of funds from or to another unit.

113. An appropriation or reappropriation within the grants of a year can be authorised at any time before, but not after, the expiry of the year.

114. An appropriation is intended to cover all the charges, including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and is not available for utilisation in the following year, but a local Government will ordinarily endeavour to include any anticipated lapse in the demand for the following year.

1. The financial year closes on the 31st March After that date all cash and stock transactions are treated as pertaining to the following year, but *bonâ fide* transfer entries are permissible for some months, *vide* paragraph 582.

115. (a) The Accountant General is responsible for watching firstly that the total expenditure under a grant does not exceed the grant and secondly that the total expenditure on each primary unit within a grant does not exceed the appropriation therefor as modified by orders of reappropriation passed by competent authority from time to time.

(b) In compliance with paragraph 110 (a) (ii) he must further see that, if under the financial rules (*vide* paragraph 117) of the Government concerned, a work or other object of expenditure requires a specific appropriation, all expenditure on it is audited against such appropriation.

(c) Similarly, if a lump sum appropriation is made for a group of works or items of expenditure of a division, the total expenditure thereon will be audited against the lump sum placed at the disposal of the Divisional Officer for the purpose.

1. The check against any specific appropriations which the Divisional Officer may make out of any lump sum placed at his disposal, is conducted by the Divisional Accountant on his behalf, *vide* paragraph 101.

(d) When, however, several Divisional Officers are authorised to incur charges relating to a unit of appropriation, against a lump sum appropriation placed for the purpose at the disposal of a single higher authority, it devolves upon this authority to watch the progress of expenditure in all the divisions and to keep the aggregate charges within the appropriation. If

the Accountant General is requested by the local Government to audit the charges against the appropriation, he will comply with the request.

...clause (a), no audit objection

No 221.

Page 23, Paragraph 115.

h was appro-

Insert the following as Rule 1 under this paragraph:—

"Within a limit which should be prescribed by the local Government, expenditure incurred on repairs, without appropriation during the first few months of the financial year need not be placed under objection for want of appropriation. In respect of expenditure debitable to the central Government, the limit to be prescribed by the local Government should not exceed that up to which it is authorised to incur expenditure in anticipation of budget orders.

higher of the

(Correction to the Public Works Account Code, No. 221, dated 1st April 1930.)

Page 23, Para. THE AUDITOR ...

Substitute the following for the existing paragraph retaining the Rule 1 thereunder:—

"Separate provision is made, within each grant, for Indian and English expenditure, the English provision being intended to cover charges, such as those mentioned below, incurred by the High Commissioner:—

(a) cost of stores purchased or to be paid for in England, including freight charges payable at that end;

(b) leave and deputation pay payable in England;

(c) Sterling overseas pay;

(d) other expenditure such as passage money, advances of pay, etc., incurred in England."

(Public Works Account Code, No. 138, dated 1st June 1928)

...ding minor head is "*Deduct*—English Cost of ..."

[P. W. A. Code, No. 48, dated 1st December 1923.]

... connection with stores obtained from ... as Indian expenditure.

119. (a) In order to exhibit as accurately as possible the cost of works and stores in the detailed accounts thereof maintained by Divisional Officers, ... value of stores obtained from England must be incorporated therein. ...dure is prescribed in paragraphs 417 to 419.

No. 49.

Paragraph 119 (b)—

...ts should be borne in mind in obtaining ...ds relating to works and stores ... rupees at the probable ... here should be a corre... ons, (i) Par Value, and *Deduct*—English Cost of

... following note under this Article:—

"... the Establishment charges paid in India and in England are brought together in ... Accountant General, but not in the accounts of the Divisional Officers."

[P. W. A. Code, No. 49, dated 1st December 1923.]

or a disbursing officer, or the unit may be broken up into a number of secondary units (to cover a number of works or a number of detailed heads of account) and the appropriation for any of these, wholly or in part, may be placed at his disposal.

(*ii*) A controlling officer, not lower than a Superintending Engineer, at whose disposal an appropriation for a primary or secondary unit has been placed, may, out of it, allot funds for expenditure on a specific work or item, or on a group of works or items.

(*iii*) The sum total of all appropriations made by any controlling authority from a unit should not exceed the amount of the unit, or portion thereof, placed at his disposal.

(*iv*) The appropriation for a unit can be increased or decreased only by a formal order of reappropriation authorising a transfer of funds from or to another unit.

113. An appropriation or reappropriation within the grants of a year can be authorised at any time before, but not after, the expiry of the year.

114. An appropriation is intended to cover all the charges, including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and is not available for utilisation in the following year, but a local Government will ordinarily endeavour to include any anticipated lapse in the demand for the following year.

1. The financial year closes on the 31st March After that date all cash and stock transactions are treated as pertaining to the following year, but *bonâ fide* transfer entries are permissible for some months, *vide* paragraph 582.

115. (*a*) The Accountant General is responsible for watching firstly that the total expenditure under a grant does not exceed the grant and secondly that the total expenditure on each primary unit within a grant does not exceed the appropriation therefor as modified by orders of reappropriation passed by competent authority from time to time.

(*b*) In compliance with paragraph 110 (*a*) (*ii*) he must further see that, if under the financial rules (*vide* paragraph 117) of the Government concerned, a work or other object of expenditure requires a specific appropriation, all expenditure on it is audited against such appropriation

(*c*) Similarly, if a lump sum appropriation is made for a group of works or items of expenditure of a division, the total expenditure thereon will be audited against the lump sum placed at the disposal of the Divisional Officer for the purpose.

1. The check against any specific appropriations which the Divisional Officer may make out of any lump sum placed at his disposal, is conducted by the Divisional Accountant on his behalf, *vide* paragraph 101.

(*d*) When, however, several Divisional Officers are authorised to incur charges relating to a unit of appropriation, against a lump sum appropriation placed for the purpose at the disposal of a single higher authority, it devolves upon this authority to watch the progress of expenditure in all the divisions and to keep the aggregate charges within the appropriation. If

gress of expenditure against appropriations by the maintenance of a record (i) of the expenditure, in the form of a progressive abstract showing, month by month, the up to date expenditure of the year, and (ii) of the grants, in the form of a register showing the appropriations and reappropriations ordered from time to time.

(c) In this review of expenditure, undischarged liabilities play an important part and their effect on individual and lump sum appropriations should, therefore, be watched.

(d) Anticipated credits (if any) which will ultimately be taken in reduc- ... ny individual or lump ... account. See State-

(e) This review is of special importance in the last three or four months of the year.

(f) If desired, this review may also be conducted collectively in respect of each primary or secondary unit of appropriation, a suitable register of appropriations being maintained for the purpose, see clause (b) (ii) above. Such a review is of special help in formulating proposals for reappropriation.

124. The following points should receive special attention:—

... English cost of ... cluded ... This ... red for ... accrue ... ncrease ... een the ... impose ... transac- ... rease or ... ponding

No. 52.

Page 25, paragraph 124 (a), lines 1 and 2—

Insert an asterisk against "Deduct—English cost of Stores" *and introduce the following note at foot of this page:—*

* Under the major heads '15A (3),' '15B (3)' and '41,' the corresponding minor head is "*Deduct*—English cost of Stores and Establishment."

[P. W. A. Code, No 52, dated 1st December 1923]

obligation on him to make, in the accounts of the year, all the adjustments, recoveries or payments necessitated by the actual transactions of the year. This responsibility is in respect of both the opening balances and the fresh operations (debits and credits) of the year. Where the clearance of any items is likely to cause any additional charges against other units of appropriation, the funds necessary to meet the charges should be reserved under those units.

125. All liabilities and assets of the division adjustable by transfer credit or debit to remittance heads of account should be registered in Form 57, Register of Transfers Awaited, as soon as they become known. As they are cleared, an entry should be made in columns 7 to 9 so that items awaiting adjustment may be known at any time.

1. This register is intended primarily for all transfer transactions, recurring or non recurring, which have to be responded to by the division, but if desired, important items which will be cleared by original debits or credits may also be entered to facilitate the watching of their clearance.

CHAPTER VI.—CASH.

A—INTRODUCTORY.

126. The term "cash," as used in this chapter, includes legal tender coin, currency notes, cheques payable on demand, remittance transfer receipts and demand drafts A small supply of half-anna and one-anna postage stamps may, when necessary for use as receipt stamps, be kept as part of the cash balance Government securities, deposit receipts of banks, debentures and bonds, accepted as security deposit under the provisions of paragraph 441 are not to be treated as cash. See also Articles 2 and 6 of the Civil Account Code, Volume I.

127. Primarily the Divisional Officer is the responsible disbursing officer of the division, but he may delegate this function to his subordinate officers in certain cases, *vide* paragraph 274.

128. Every Government servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the prescribed account as well as for the correctness of the account in every respect The private cash or accounts of members of the department may not be mixed up with the public cash or accounts.

B.—MODES OF OBTAINING CASH FROM TREASURIES.

I.—General.

129. Disbursing officers of the department obtain cash for disbursement in two ways, *viz* , directly by bills drawn on the treasury or by means of cheques. For payment of pay and allowances of Government servants on the regular establishment not charged directly to works, certain heads of offices and other officers draw bills on treasuries in prescribed forms in accordance with the rules in chapter XVII All other disbursements are made by Divisional Officers, who may empower Subdivisional Officers to make disbursements on their behalf. For this purpose, Divisional Officers are ordinarily placed by the Accountant General in account with one or more treasuries within their jurisdiction and they may either authorise Subdivisional Officers to obtain money from the treasuries within the jurisdiction of the latter by drawing cheques or place them in funds by means of a fixed imprest or by transfer of cash from the divisional cash chest.

1 The term "treasury" includes also a military treasure chest with which a Divisional Officer may be placed in account

130 The appropriation of departmental receipts to expenditure in the department is strictly prohibited except in the cases provided for in paragraph 147 See Article 1(*c*) of the Civil Account Code, Volume I.

NOTE —The local Government may, in consultation with the Accountant General, extend to the payment of contingent charges, the system of drawing bills directly on treasuries if this procedure be preferred.

131. Sub-treasuries are collecting depôts and not disbursing treasuries, but to meet the convenience of Public Works Officers it has been arranged that funds required for disbursement may be obtained by means of cheques drawn on sub-treasuries subordinate to a treasury with which a disbursing officer has been placed in account. See also Article 25, Civil Account Code, Volume I.

NOTE.—The term "treasury" as used throughout this Code includes the sub-treasury, unless the contrary is evident from the context

132. The procedure prescribed for accounting for cash obtained from treasuries on bills for pay and allowances of establishment not charged directly to works or on contingent bills if their encashment at treasuries has been authorised, is detailed in chapters XVII and XVIII. Undisbursed balances of cash thus obtained may be kept in departmental cash chests, but they should not be mixed up with the regular cash balances of the department, accruing from money obtained on cheques, which are dealt with and accounted for in accordance with the rules in the following paragraphs.

133. Without making previous arrangements through the Accountant General, no officer is authorised to draw cheques on a treasury situated outside the limits of the province, even though his own jurisdiction may extend beyond those limits.

134. When for the convenience of work, it is necessary that the Divisional Officer or any of his subordinate disbursing officers should be authorised, either occasionally or as a standing arrangement, to draw cheques on a treasury situated outside the limits of the division, such an arrangement may be sanctioned by the Accountant General on the recommendation of the Superintending Engineer. Similarly, the Divisional Officer, may, if necessary, specially authorise any of his Subdivisional Officers to draw cheques on treasuries situated outside the jurisdiction of the latter but within the limits of the division.

1. This rule is intended to be applied with special care and only to cases of real necessity. Payments to contractors should, as far as conveniently practicable, be made by cheques on the nearest treasury and a stipulation to the effect that payments shall be so made should be inserted in the contract agreement where necessary.

II.—Monthly Estimates of Receipts and Expenditure.

135. To enable the Deputy Controller of the Currency (or the Accountant

No. 85.

Page 28, Paragraph 135—

Insert the following at the end of this paragraph :—

No. 120.

Page 28, Paragraph 135-

Delete this paragraph.

(P.W.A. Code, No. 120, dated 1st September 1927.)

funds for
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onths
each

nance
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lo so,
never

necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Subdivisional Officer and to the Treasury Officers concerned.

1. For this purpose, the Divisional Officer may require the Subdivisional Officer to submit, by a convenient date, an estimate of his probable requirements in suitable form.

2. The limit when fixed should be for the account month of the subdivision and the dates of the commencement and termination of the month must be specified in the intimation to the Treasury Officer.

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Div

IV.—Cheques.

137. Petty sums under ten rupees should not be paid by cheques and for the disbursement of these a...
e.g., the wages of labourers
and value-payable postage
time from the treasury by cheque to replenish the cash chest. Whether there be a guard or not, disbursers must draw cheques for the minimum of cash actually required to meet current disbursements, and if it is found at any time that the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days if the treasury is not situated at an inconvenient distance, the surplus should be returned into the nearest treasury.

138. In drawing cheques (Form 6) drawing officers should be guided by the general rules laid down in Chapter I of the Civil Account Code, Volume I. The special rules applicable to the department are set forth in paragraphs 139 to 143.

139. Before a cheque book is brought into use all the cheque forms in it ...

No. 137.

Page 29, Paragraph 139—

Substitute the following for the second sentence of this paragraph :—

"Cheques drawn by a disbursing officer on any treasury should be distinguished by a different letter from those drawn by other disbursing officers of the division on that treasury and also from those drawn by himself on any other treasury."

(Public Works Account Code, No. 137, dated 1st June 1928.)

... under the provisions of paragraph 136, the limit prescribed for the drawings on each treasury during a month should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the Subdivisional Officer should watch that the limit is not exceeded, by deducting from it, on the reverse of the counterfoils, the amount of each cheque as it is drawn.

The undrawn balance at the close of the month should not be carried forward to the next month

1 In the absence of a monthly limit on his drawings the drawing officer should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and the total of the drawings during the month, and carry forward their total to the next counterfoil, thus enabling himself, from time to time, to exercise an independent check on the postings in his cash book

142. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months from the date of its issue (*vide* Article 24 of the Civil Account Code, Volume I), it may be received back by the drawer who should then destroy it and draw a new cheque in lieu of it The fact of the destruction and the number and date of the new cheque should be recorded on the counterfoil of the old cheque and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one The fact of the new cheque having been issued should be entered on the date of issue in red ink in the cash book but not in the column for payment, a note being made at the same time against the original entry in the cash book

1 For procedure relating to lost cheques see Article 27 of the Civil Account Code, Volume I

143. When it is necessary to cancel a cheque, the cancelment should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed If the cheque is not in his possession, he should promptly request the Treasury Officer to stop payment of the cheque and, on ascertaining that payment has been stopped he should write back the entry in his cash book by exhibiting the amount of the cheque as a *minus* figure on the payment side in the 'Bank or Treasury' column A counter-reference should be give
entry of the cheque. A
months from the date
back in a similar manner

C.—RECEIPT OF MONEY.

I.—Account Procedure.

144. When money is received by a Government servant on behalf of Government, it should at once be brought to account in the Cash Book and a receipt in Form 3 should invariably be granted to the payer. If, however, the amount be realised by recovery from a payment made on a bill or other voucher setting forth full particulars of the deduction, a receipt shou'd be granted only if specially desired by the payer, but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt.

1. Final acquittance for private cheques and drafts on local Lanks accepted under proper authority (*vide* Article 6 of the Civil Account Code, Volume I) should not be given to the payer until they have been cleared.

2. Before an officer signs a receipt in Form 3 for cash actually received by him, he should see that the receipt of the money has been duly recorded in his cash book, and in token of this check the entry in the cash book should be initialled and dated at the same time.

145. Receipts in Form 3 can be issued only by Divisional Officers, Subdivisional Officers, Zilladars or other Government servants specially author-

ised by the local Government, and all persons regularly or frequently receiving money on behalf of Government should keep a cash book in Form 1.

146. If a Government servant who is not in charge of a cash book receives money on behalf of Government at exceptional times, he should not mix it up with the imprest or any other cash in his charge, but pay or remit it, at the earliest opportunity, to the nearest officer having a cash book or direct into a treasury, accompanied by a *chalán* in duplicate (*vide* Article 5 of the Civil Account Code, Volume I). The acknowledgment of the treasury (with an intimation of the full particulars of the receipt including the date of its realisation) should be forwarded immediately to the next superior officer having a cash book, to enable him to make the necessary entries therein. The record of the transaction will be in the correspondence and not in the imprest account of the receiving officer.

II.—Disposal of Receipts.

147. Cash realised by officers of the department should be paid, as soon as possible, into the nearest treasury, for credit as miscellaneous receipts of the department. Should a Divisional Officer or Subdivisional Officer, however, require to make use of cash receipts temporarily for current expenditure he may do so instead of obtaining fresh cash by cheques but before the end of the month, he must send to the treasury a cheque for the amount thus utilised, drawn in his own favour and endorsed by himself with the words " Received payment by transfer credit to the Public Works Department."

NOTE —This rule does not apply to receipts realised by short payment on bills or other vouchers

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D.—PAYMENTS.

I.—Manner of Payment.

148. All payments which officers authorised to draw cheques have to make, should, as far as possible, be made by cheques ; but see also paragraph 137.

149. It is permissible to make payments to suppliers of stores by obtaining remittance transfer receipts from the district treasury in accordance with the rules in Article 169 of the Civil Account Code, Volume I. Remittances for such purposes of amounts less than Rs 15, for which remittance transfer receipts cannot be issued by treasury officers, may be made by postal money order at the public expense.

150. As a rule no cheque should be drawn until it is intended to be paid away and cheques drawn in favour of contractors and others should be made over to them by the disburser direct ; but the disburser may be assisted in

[illegible]

in any accounts which he keeps, as a payment made by cheque should

appear in the cash account of the disbursing officer who draws the cheque, and the subordinate's record will be in his correspondence.

1 It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized.

II.—Vouchers.

151. As a general rule, every payment including repayment of money
h Government for whatever purpose, must be supported
forth full and clear particulars of the claim. As far as
r form of voucher applicable to the case should be
res and others should be encouraged to submit their
oper departmental forms But bills not prepared on
be rejected if they set forth the necessary details of
ases, the additional particulars required should be
officer.

to support a payment by a voucher, a certificate of payment
icer, and endorsed if necessary by his superior officer, should always
ilars of the claim should invariably be set forth.

must bear a pay order signed or initialled, and
le disbursing officer. This order should specify the
payable both in words and figures.

1 Cashiers and others authorised to make disbursements on passed vouchers, vide paragraph 150, should make no payment without a proper pay order of the responsible disbursing officer recorded clearly in ink on the bill or other voucher No payment should be made on a voucher or order unless it is signed by hand and in ink

153. Every voucher should also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or in whose behalf the claim is put forward This acknowledgment should always be taken at the time of the payment.

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d him the cheque
iowledgment of the
es of payment by
bill or voucher at
the purpose of the
of, vide Note 1 to

ipt for the payment
dorse a note on the
and this will cover

3. A certified copy (marked Duplicate) of a receipted voucher may be retained by the disbursing officer should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.

154. General instructions regarding the preparation and completion of vouchers are given in chapter I of the Civil Account Code, Volume I. The following supplementary instructions should also be observed :—

(a) When the payee signs in a vernacular, he should be required to note the amount acknowledged in the vernacular in his own handwriting. In transliterating his acknowledgment, the amount

acknowledged, as well as any remark made, by him should also be reproduced in English.

(b) The disbursing officer is responsible that the full name of the work as given in the estimate (and other particulars specified in paragraph 275) or the head of account, to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

E.—REMITTANCES TO TREASURIES.

155. The officer in charge of a cash book should keep a book in Form 4 in which he should enter all his remittances to the treasury as they are made; *vide* paragraphs 146 and 147. This book should accompany the cash.

1. Remittances made to local head offices of the Imperial Bank [illegible] ...ld in [illegible] the [illegible] the

F.—CASH ACCOUNTS.

1.—Cash Book.

(a) UPKEEP.

156. An account of their cash transactions should be maintained in the Cash Book, Form 1, by all Government servants authorised, as a regular arrangement, to receive money on behalf of Government, as well as by those entrusted with making disbursements out of cash received by them in transfer from the divisional cash chest or obtained by drawing cheques on the treasury. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements in Imprest Cash Account, Form 2.

157. The cash book is one of the most important account records of the department. The detailed instructions prescribed for writing it up are given in the notes on Form 1, and disbursing officers are required to observe them strictly in practice.

(b) BALANCING.

[illegible] the date prescribed for closing [illegible]

(c) RECTIFICATION OF ERRORS.

159. An erasure of an entry once made in the cash book is strictly prohibited. If a mistake has been made and it is discovered before the copy of the cash book has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way, an intimation of the necessary correction should at once be sent to the divisional office, accompanied by a proposed transfer entry, if necessary. Except as indicated above no correction of an entry once made in his cash book should be made by a Subdivisional Officer, unless authorised by the divisional office to do so.

1 The same principles should be observed in correcting errors noticed in the divisional cash book. If the accounts of the month have been closed, no corrections of errors in amount, classification, or name of work, should be made in that book. A suitable remark in red ink (quoting reference to the correction in accounts) should, however, be recorded against the original erroneous entry.

(d) VERIFICATION.

160. The disbursing officer is required to check all the entries in his cash book as soon as possible after the date of their occurrence, and he should initial the book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signature should be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

1 The following is the memorandum of some of the more important parts of the verification:—

The disbursing officer should—

(1) cor [illegible]

is passed ;

(2) see, whilst examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account or work to which the payment relates) are posted as receipts on the receipt side of the cash book ;

(3) verify the totalling of the cash book or have this done by some principal subordinate (other than the writer of the cash book) who should initial (and date) it as correct ; and

(4) verify the total of the postings in the "Bank or Treasury" column on the payment side by reference to the memoranda recorded by himself on reverse of the counterfoils of cheques :

161. The actual balance of cash in each chest should be counted on the last working day of each month (*i e*, immediately after closing the cash account of the month under paragraph 158), but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date. A statement of the details of the actual balance should be prepared in Form 5, and a certificate of the count of cash, specifying both in words and figures the actual cash balance (exclusive of imprests and temporary advances), should be recorded below

the closing entries in the previous month's cash book. This certificate should be signed by the disbursing officer who should invariably date his signature.

1. Should it not be possible for the disbursing officer, owing to his absence, to make the count on the dates prescribed in this paragraph, he should do so at the earliest opportunity, recording the reason for the delay on the Cash Balance Report

162. Whenever, on the contents of the cash chest being counted, the balance as per cash book is found to be incorrect, it must, unless the error can be detected and set right at once under paragraph 159, be rectified forthwith by making the necessary receipt or payment entry —— " To cash found surplus in chest " under Deposits, or " By cash found deficient in chest " under Miscellaneous P. W. Advances, as the case may be The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case

II.—Imprest Account.

163. An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer or the Subdivisional Officer in accordance with such rules, and subject to such restrictions, as may be laid down by the local Government The amount of an imprest, should not, however, exceed one thousand rupees, in any case, without the special sanction of the local Government.

164. The account of imprest cash should be kept in duplicate in accordance with the instructions printed on Form 2, Imprest Cash Account. The counterfoil should be retained by the imprest-holder and the original, supported by the necessary vouchers, should be forwarded to the officer from whom the imprest is held, whenever the imprest-holder finds it necessary to have the account recouped, or it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account must, in any case, be rendered so as to reach the officer from whom the imprest is held, in time to enable him to incorporate the account in his cash book before it is closed for the month on the date fixed for the purpose.

165. The recouping officer should examine the imprest cash account and the supporting vouchers, initial and date the vouchers in token of approval, and by a formal pay order (*vide* paragraph 152) recorded on the account, authorise the recoupment, enhancement, reduction or closing of the imprest, as the case may be. The account should then be abstracted and incorporated in the Cash Book in the manner prescribed in notes on Forms 1 and 2.

1. Should any item in an imprest account appear to the recouping officer to be open to objection, the imprest should nevertheless be recouped in full, and the item under objection should be classified under the head " Miscellaneous P. W. Advances " for watch under that account until either the objection is removed or the amount is made good by the imprest-holder.

166. The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.

III.—Temporary Advance Account.

167. When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which has already been passed for payment, the amount remitted should be treated as a Temporary Advance and accounted for in the same way as an imprest. The account of a Temporary Advance should be closed as soon as possible.

1. This rule applies also to cash taken out of the chest by the disbursing officer himself for making payments at a distance.

G.—CHEQUE AND RECEIPT BOOKS.

168. Cheque Books (T Divisional and Subdivisional
Officers ... btreasuries are obtained by
ticle 21 of the Civil Account
similarly obtained by them
which their respective head-

Page 36, Paragraph 168, Ru

Delete this rule.

(P. W. ...

nd Subdivisional officers in Madras

... should on receipt be carefully examined by the Divisional or the Subdivisional Officer concerned who should count the number of forms contained in each and record a certificate of count on the fly-leaf.

170. Counterfoils of used books should be returned promptly to the divisional office for record.

CHAPTER VII.—STORES.

A.—INTRODUCTORY.

171. The general administration of all the stores of a division is vested in the Divisional Officer, on whom primarily devolves the duty of arranging, in accordance with the rules of the Government concerned, for (1) the acquisition of stores, (2) their custody and distribution according to the requirements of works, and (3) their disposal.

172. Government servants entrusted by the Divisional Officer with the care, use or consumption of stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

173. All transactions of receipts and issues should be recorded, strictly in accordance with the rules, in the order of occurrence and as soon as they take place. Fictitious stock adjustments are strictly prohibited, such, for example, as (1) the debiting to a work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilised on another work for which no funds are available, (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity, which will be brought prominently to the notice of the local Government by the Accountant General.

174. (a) The accounts of stores are based on the fundamental principle that the cost of their acquisition should be debited to the final head of account concerned or the particular work for which they are required, if either of these can be determined at once; otherwise, it should be kept in a suspense account pending clearance, as the materials are actually issued, by charge to specific heads of account or works.

175. The four classes of stores enumerated in paragraph ~~311~~ of the Public Works Department Code, thus fall into two distinct categories as shown below :—

(1) Stores charged to Suspense—
(i) Stock
(2) Stores finally charged off—
(ii) Tools and Plant
(iii) Road-metal
(iv) Materials charged to works

176. With certain exceptions [*vide* paragraphs 312 and 318 (c)], a numerical or quantity account of receipts, issues and balances has to be maintained for all stores, even though finally charged off, with a view to control the balances efficiently until the stores are finally disposed of either by consumption on works or otherwise. This quantity account has further to be reconciled periodically with the value accounts except in the case of Tools and Plant and Road Metal. The rules in this chapter are framed on the principle that, as far as possible, the initial records of all stores, as also the returns of subdivisions, should take account of quantities only, and that the value accounts should be maintained in the divisional office.

B.—STOCK.

I.—General.

177. The stock of a division is sometimes kept in a single godown or yard in the charge of a storekeeper or other officer, or each Subdivisional Officer may have a separate stock in his charge, either at his headquarters or scattered over the subdivision in the direct custody of subordinates or other sectional officers. Again, the stock, although scattered over the entire division, may be in the general charge of a single official and the Subdivisional Officers may merely indent upon him, he keeping all the accounts. The rules prescribed below will apply whatever be the arrangement in force in the division.

178. Stock accounts may be maintained in a subdivisional office, even though the officer in charge is not authorised to keep a cash account in Form 1. A separate account should be kept in the divisional office of any stock which is directly under the charge of the Divisional Officer or of an officer under his orders and not under the orders of a Subdivisional Officer.

II.—Quantity Accounts.

(a) RECEIPTS.

179. Materials may be received on stock from the following sources :—

(a) Suppliers,

(b) Stores Department, London,

(c) Other subdivisions, divisions or departments (including Government workshops),

(*d*) Manufacture, and

(*e*) Works, buildings, etc.

In all cases there should be proper authority for the receipt, by the store-keeper or the sectional officer concerned, of materials to be brought on stock. This authority should be given in writing by the Divisional Officer or, if so authorised under local orders, by the Subdivisional Officer.

180. All materials received should be examined and counted, or measured, as the case may be, when delivery is taken. The record of the detailed count or measurement should be kept in the Measurement Book in the manner prescribed in paragraphs 280 and 281, and the total number or quantity received should be simultaneously entered in the Register of Stock Receipts, Form 8. Such acknowledgment as may have to be given to a supplier for stores received from him can be signed only by the Divisional or the Subdivisional Officer Any certificate that the store-keeper or sectional officer concerned may be called upon to record in respect of the receipt of stores, for this or any other purpose (*vide* paragraph 191), should be in the following form :—

Received on————and duly recorded in the Register of Stock Receipts. See also page ——of Measurement Book No ——.

Date (*Signature*).

(*b*) ISSUES.

181. Materials may be issued from stock for the following purposes :—

(*a*) for use on works either by issue to contractors or direct (paragraph 307),

(*b*) for despatch to other subdivisions, divisions or departments,

(*c*) for sale to contractors, employés, other persons or local bodies, *vide* paragraphs 462(*b*) and ~~467 (*e*) (*ii*)~~ of the Public Works Department Code. (35 C

They should be issued only on receipt of an indent (Form 7) signed by the Divisional or the Subdivisional Officer. But when a sectional officer has to issue stock materials for the requirements of works under himself, the use of this form is not obligatory, if the sectional officer has been authorised under local orders to draw such materials from his stock up to any assigned limit not exceeding the provision made for materials in sanctioned estimates.

1. When examining Registers of Stock Issues and Works Abstracts, Subdivisional Officers should see that in practice this rule is observed strictly, and they should deal suitably with instances of unauthorised and excessive issues to works made by sectional officers without due cause

2. The term "Works" includes manufacture operations, *vide* Rule 1 to paragraph 187.

182. Indents should be filled up carefully as all subsequent accounting depends upon it. In the column "Head of Account, etc.", besides entering the name of the account head to which the issue of stores is chargeable, full names of divisions and offices to which stock is to be issued and of contractors.

employés, other persons or local bodies to whom it is authorised to be sold, should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The last column, headed "Name of Work, etc.", should be filled in only when the stores are required for works within the division, and in such cases the full name of the work as given in the estimate, should be entered, as well as the name of the contractor from whom the value is recoverable (*vide* paragraph 307).

183. When issuing materials from stock, the storekeeper or sectional officer should examine the Indent (Form 7) and sign it in the space provided for the purpose, after making suitable alterations (attested in each case by his dated initials) in the description and quantities of materials, if he is unable to comply with the indent in full He should then prepare and sign the form of the invoice attached to the indent according to the supply as actually made, and simultaneously make an entry in his Register of Stock Issues, Form 8. The indent should be returned at once to the indenting officer and the signature of the officer receiving the materials should be obtained, as soon as possible, on the invoice which should be treated as a voucher in support of the entry in the register.

1 [illegible]

2 Rule 1 applies also to issues made to contractors by the sectional officer himself without the production of an indent signed by higher authority (*vide* paragraph 181).

184. When making entries in the Register of Stock Issues the storekeeper or sectional officer should pay particular attention to record in the columns headed "To whom issued" and "Head of Account, etc.," the full particulars as given in the last two columns of the Indent or as otherwise known to him.

1. If the materials are issued for use on a work, the particulars required to be entered in the column "Name of Work, etc." of Form 7 (*vide* paragraph 182) should invariably be given in the column "To whom issued."

185. As an exception to the general rule in paragraph 173 that all stock transactions shall be shown in the accounts as soon as they occur, the local Government may prescribe that issues of petty stores by a sectional officer direct to works [*vide* paragraph 307(2)] under his supervision may be shown in the accounts collectively once a month when closing the accounts of the month.

(c) Monthly Abstracts of Receipts and Issues.

186. The receipt and issue transactions of the entire subdivision should be abstracted monthly in a single "Abstract of Stock Receipts" (Form 9) and in a single "Abstract of Stock Issues" (Form 10). These forms should be posted, in the sub-divisional office, from the Registers of Stock Receipts and Stock Issues, Form 8, entries being made only in respect of quantities.

4. The Registers of Stock Receipts and Stock Issues maintained by sectional officers may, if necessary, be closed a little earlier than the date fixed for the closing of the subdivisional accounts. See Rule 1 to paragraph 538

187. When abstracting the transactions recorded in the Registers of Stock Receipts and Stock Issues, care should be taken to observe strictly the prescribed accounts classification, *vide* Appendix 4. It is not sufficient to enter the name of the major head affected, but the minor and detailed heads should also be stated, as well as the additional particulars mentioned in paragraph 184.

1 Although " manufacture " is a sub-head of the Stock account, issues of stock to manufacture operations and receipts of outturn from manufacture, should be accounted for in the same way as issues to or from any other distinct head of account, and each manufacture operation should be treated as a separate work. See also paragraph 70.

188. The quantity accounts of a particular month show all quantities received or issued in that month; but the corresponding cash payment, cash recovery, or other adjustment may not always appear in the divisional accounts of the same month. To secure agreement between the quantity and value accounts, receipts and issues, the value of which cannot be adjusted in the accounts of the month in which the actual transactions take place, should be accounted for in the Abstracts under the suspense heads " Purchases " and " Miscellaneous P. W. Advances " respectively. See also Rule 2 to paragraph 186.

(*d*) HALF-YEARLY BALANCE RETURN.

189. (*a*) The total quantities of the receipts and issues of each article of stock, as recorded in the Monthly Abstracts, Forms 9 and 10, should, before the Abstracts are transmitted to the divisional office (*vide* paragraph 541), be posted in the Half-yearly Balance Return, Form 11, in the columns provided for the month concerned both under " Receipts " and " Issues." As soon as the receipts and issues of the last month of the half-year are posted, the closing balances should be worked out and entered both in column 21, " Closing balance carried forward," of the return for that half-year and in column 6, " Balance brought forward," of the return for the next half-year.

(*b*) A separate return in this form should be prepared for each of the half-years ending September and March, that for the September half-year embracing only transactions up to the date on which the monthly accounts of the sub-

division are closed. The return for each half-year should embrace all articles in stock.

(c) Columns 22 and 23 of the form of the return are provided so as to give the subdivisional and the divisional officers an opportunity of commenting on the condition of the stores or on the rates, and of noticing cases in which the balances are in excess of requirements.

(e) CORRECTIONS.

190. (a) Any errors that may be discovered in the Registers of Receipts and Issues or in the Monthly Abstracts, before the accounts for the month are closed, may be set right by the Subdivisional Officer. Such corrections should be made neatly by scoring out the incorrect figures or other entries and writing the correct ones above them and they should be attested by dated initials.

1 Storekeepers and sectional officers may similarly correct their respective Registers of Receipts and Issues before submitting them to the subdivisional office.

(b) Mistakes subsequently noticed should not be corrected except in accordance with a formal transfer entry, or under instructions received from the divisional office.

(c) Erroneous entries noticed in a Half-yearly Balance Return, which has not yet been submitted to the divisional office, may be corrected by the Sub-Divisional Officer, only if the corresponding entries in the Monthly Abstracts concerned, or in the previous Half-yearly Return, are correct or have been duly set right.

III.—Value Accounts.

(a) PAYMENT FOR STOCK RECEIVED.

191. Bills of suppliers should, before payment, be examined and dealt with in the manner prescribed in paragraphs 276 and 284—296.

1 Special attention is invited to the rule in paragraph 295 the object of which is to [illegible]

192. Cash payment should not be made for stock received from other sources [illegible] nt Code, [illegible] depart- [illegible] with in the same way as those of suppliers. In other cases, the necessary adjustment of the cost, through the remittance or other head concerned, should be made by the divisional office in accordance with the instructions in chapters VIII and XVI, after obtaining a verification of the claim, which should not be certified without crossing off the connected measurement book entries with a suitable remark.

(b) RECOVERIES FOR STOCK ISSUED.

(i) *Issue rates.*

193. An Issue Rate is assigned to each new article as it is brought on stock This rate is fixed on the principle that the cost to be charged to works on which

No. 25.

Page 43. Paragraph 193—

Substitute the following for the sentence in lines 5–7 of this paragraph :—

"It should provide, beyond the original price paid and the cost of carriage, etc., for—

(1) the expenditure on work charged establishment employed on handling and keeping the initial accounts,

(2) the expenditure on the custody of stock,

(3) the expenditure on the maintenance of the store godown or yards, and

(4) losses from depreciation or wastage,

but should in no case be in excess of the market rate."

[P. W. A. C, 1st Edn.—No. 25, dated 1-4-1923.]

195. If the Issue Rate of an article of stock is appreciably less than the market rate, the following precautions should be taken in addition to any restrictions on sales or on issues outside the division which the Divisional Officer may prescribe :—

(*a*) Issues to contractors and sales shall be made at market rates, but see paragraphs 308 and 309.

(*b*) Issues to other divisions and departments may be made at a rate higher than the Issue Rate.

(*ii*) *Mode of Recovery.*

196. (*a*) The Subdivisional Officer is responsible that the value of materials sold to municipalities, Local Funds and the public, and of issues made to contractors for private use, is recovered in cash at the earliest opportunity.

1 A Sale Account in Form 19 should be prepared in support of every such sale.

(*b*) All adjustments of the value of stock issued except on sale should be made by the Divisional Officer as in the case of receipts, *vide* paragraph 192. The Subdivisional Officer is, however, responsible for the clearance, from works accounts, of all outstandings against contractors on account of the recoverable value of materials issued to them by charge to works.

(*c*) The 10 per cent. supervision charge should be realized in addition to the value of stock in all cases in which it is recoverable under paragraph 367 of the Public Works Department Code, but the amounts recovered on this account should not be treated as receipts on account of stock, but as revenue receipts, or receipts on capital account, as the case may be.

(*c*) VALUATION OF QUANTITY ACCOUNTS.

197. When received in the divisional office, the Abstracts of Receipts and Issues will be incomplete in respect of (1) the values of quantities shown as received and issued, and (2) cash or adjustment charges on account of manufacture operations and incidental charges, such as those for carriage, loading

and unloading of stock materials. They should now be completed in both these respects.

the lower part should be shown in the column headed "Amount (separately for each article)" against that article, it being seen further, in the case of issues, that this total is equal to tl
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Rule 2 to paragraph 186) should be agreed with the transactions pertaining to Stock brought to account in the cash book and the transfer entry book, *vide* paragraph 573.

2. Receipts should be valued on the basis of the prices paid or payable as per bills or other claims Extra charges, when paid or adjusted, should be posted as separate items without quantities.

3. Issues should be valued at the Issue Rates fixed for the purpose, *vide* paragraphs 193 to 195.

4. All entries made in the divisional office should be in red ink to distinguish them from those made in the subdivisional office

198. Carriage and other incidental charges should be debited to stock only when they are incurred in connection with the general stock requirements. See also paragraph 379.

199. To classify and collect, by objects of expenditure, the charges debited to Stock from time to time, the same procedure should be observed as is adopted in respect of expenditure on works, that is, works abstracts and registers of works should be maintained. See also paragraph 567.

IV.—Half-yearly Register of Stock.

200. An account should be maintained in the divisional office to record, month by month, separately for each subdivision, the transactions relating to each item of stock. This ... Half-Yearly Register

No. 189.

Page 44, paragraph 201—

Substitute the following for this paragraph, retaining Rule 1 thereunder:—

201. Part I should, as regards quantities, be posted monthly from the sub-divisional Abstracts Forms 9 and 10 and balanced half-yearly, in the same manner as the sub-divisional Half-yearly Balance Returns; see paragraph 189. The only values to be posted should ordinarily be the aggregate values of the total receipts and issues for each sub-head, as recorded in the upper part of these Abstracts; but, if it is desired to maintain a value account of the receipts, issues or balances of any particular items, there is no objection to values being recorded in red ink, immediately below the respective quantities.

(P. W. A. Code, No 189, dated 1st June 1929.)

202. At the end of the half-year, the closing balances of quantities should be reconciled with those shown in the Half-Yearly Balance Returns received from Subdivisional Officers, *vide* paragraph 542. The closing balances of the aggregate values of sub-heads should also be struck. Their reconciliation with the accounts will be effected through Part II, *vide* paragraph 204.

203. The Register should then be closed, the following instructions being observed in respect of money columns 20 to 24 :—

(a) *Market Rates (Column 24).*—This column should be filled up, in respect of each item, under the orders of the Divisional Officer, by a person other than a ministerial subordinate. It should be written up at or about the close of the half-year, but before any entries are made in the column for Future Issue Rates.

(b) *Current Issue Rates (Column 20)* —This column will have been filled up at the commencement of the half-year in respect of items brought forward from the previous half-year, and subsequently, from time to time, in respect of new items and items the rates of which are revised during the half-year.

(c) *Value at Current Issue Rates (Column 21).*—This column should be written up at the close of the half-year and should represent the value of the closing balance at the Issue Rates current during the last month of the half-year.

(d) *Future Issue Rates (Column 22).*—This column should show the rate for issues during the following half-year which should be fixed, separately for each item, in accordance with the principles laid down in paragraph 193. When opening the Register for the following half-year, the rates as shown in this column should be transcribed into the column for Current Issue Rates of that register.

(e) *Value at Future Issue Rates (Column 23)* —This column should show against each item the value of the closing balance at the Future Issue Rate. The entries in this column should be totalled by sub-heads of stock for each subdivision and if the total of any sub- [illegible] ought (*plus* [illegible] total struck, which should agree with the correct balance.

204. Part II, Summary, is intended to serve two purposes :—(1) to prove the value balances brought out in column 19 of Part I (*vide* paragraph 202), and consequently the amounts of the surpluses and deficits requiring adjustment in consequence of the revision of rates, and (2) to abstract the value balances, so as to bring out, by sub-heads of stock, for the entire division, the aggregate Value at Current Issue Rates side by side with the balances as shown in the accounts.

205. When Part II is completed, the Divisional Accountant should write up his report in Part III and submit it to the Divisional Officer, who will then review the Register of Stock and record his remarks and orders in Part III.

1. This review should be directed to see specially that stores are priced in accordance with the rules, that stocks are taken periodically by responsible officers, and that stocks of individual

... e near future and with due
... re is that the stock on the
... within the rates at which

206. It is optional with the local Government, in consultation with the Accountant General, to prescribe the maintenance of yearly Registers of Stock and to permit that they may be closed and reviewed annually. Important revisions of Issue Rates, which may be necessitated by fluctuations of cost, should, however, be made at once and not deferred till the close of the year, *vide* paragraph 194.

V.—Ledger.

207. The maintenance of a continuous ledger for each article of Stock is not necessary. It is permissible, however, to use loose card or leaf ledgers, in suitable form, in cases, *e g.*, those of electrical stores, where the number of articles handled is large and frequency of transactions renders it desirable to maintain, in respect of each article, a day to day record of the quantities received and issued, presenting the resultant balance after each transaction. Where this system is adopted, the following instructions should be observed :—

(*a*) The card or leaf ledgers should be written up in respect of quantities only, but, if values are entered therein for any purpose, they will not be recognised for purposes of accounts.

(*b*) They should not replace the Register of Stock, Form 12, but should, on the other hand, be reconciled therewith at convenient intervals.

(*c*) If the maintenance of the Registers of Stock Receipts and Stock I ... y be dispensed ... le for the Ab- ...) and 10, to be written up, as transactions take place, either by a responsible official or on the authority of written reports signed by such an official, and supported by necessary vouchers.

(*d*) The ledgers, if necessary, may be kept in a convenient position in the store godown, but they should be kept locked, the keys being in the custody of the person responsible for making entries therein.

VI.—Stock-taking.

208. The results of all verifications of stock (*vide* paragraphs 361-363 of the Public Works Department Code) should be reported to the Divisional Officer for orders, but, as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, treating a surplus as a Receipt and a deficit as an Issue, with a suitable remark.

209. (*a*) The value of stores found surplus should be credited at once as a revenue receipt or a receipt on capital account, as the case may be.

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coverable and its write-off ordered, a transfer entry should be prepared clearing the head " Miscellaneous P. W. Advances " by debit to—

(*i*) the works for which the stores were specially collected, if the accounts thereof are still open, or

(*ii*) the general head " Losses on Stock " under one or more major heads, as may be decided by competent authority, on a consideration of

15

No. 178.

Page 47, paragraph 210, line 2—

Alter the word " requires " to " suggests."

(P. W. A. Code, No. 178, dated 1st May 1929.)

Code ough- er, be the veri- pre- orders of the local Gov...

(*a*) Sectional officers may be required to maintain quantity accounts of receipts, issues and balances (in a form similar to the Half-Yearly Balance Return) of stock materials in their charge. These accounts should be posted monthly from the Registers of Stock Receipts and Stock Issues before the latter are submitted to the Subdivisional Officer.

(*b*) These accounts should be submitted to the subdivisional office at the close of each half-year for record after reconciliation with the Half-Yearly Balance Return of the subdivision.

(*c*) As far as possible, the various stocks, in charge of a sectional officer, of each article, should be verified at or about the same time, so that the difference between the sectional book balance and the actual balance may at once be known. This difference should be adjusted in the manner prescribed in paragraph 208, without waiting for the results of verification of stocks in other sections.

No. 222,

Page 47, paragraph 211—

Substitute the following for this paragraph :—

The procedure of verification outlined in the foregoing paragraphs is suitable primarily for divisions executing ordinary works. In the cases of special stores depots or divisions or of construction divisions where there may be large concentration of stores, their physical verification should be performed ... the local gov... consultation with the Audit Officer.

(P. W. A. Code, No 222, dated 1st May 1930.)

isional Officer, to the records by the local stock-taking, ith's accounts. paragraphs n the cases ons where ange for a the Audit al. Where re will be the local

VII.—Rectification of Accounts.

212. [illegible] under p[illegible] discovere[illegible] be made (i) by making entries of values (without quantities) in the Stock accounts of the current month when no change is to be made in the head of account affected, and (ii) by preparing transfer entries in other cases.

213. Other corrections in Stock accounts may be necessary in the following cases :—

(i) When quantities are found surplus or short, either as the results of stock-taking, or otherwise, *vide*, paragraphs 361-2 and 365-6 of the Public Works Department Code.

(ii) When Issue Rates have to be raised or lowered, *vide* paragraph 194.

(iii) When stores of any description become unserviceable (*vide* paragraph 369 of the Public Works Department Code) and have, therefore, to be removed from stock.

214. These corrections should be effected in the following manner :—

(a) Both in quantity and value accounts, all additions to quantities should be treated as Receipts, and reductions therein as Issues, a suitable remark being made in the entries in Forms 8, 9 and 10; see also paragraphs 208 and 209. These entries must be made as soon as differences in quantities come to notice, but in the case of materials to be declared unserviceable, no adjustment should be made until receipt of orders of competent authority, which should be obtained on a Survey Report in Form 18.

(b) Alterations in rates made when [illegible] be carried out as indicated [illegible] other occasions should be no[illegible] of Stock by making a fresh entry (with the month of change) in column 20 The resultant rectification of the value of the stock balances should in all cases be made only when the Register of Stock is closed, *vide* paragraph 203(*e*). The adjusting entries referred to in that paragraph should, however, be cleared on receipt of orders of competent authority, this clearance being effected by making suitable value entries, without any quantities, in the Abstracts of Receipts and Issues, Forms 9 and 10, as the case may be, the values being classified in accordance with the principle enunciated in paragraph 209.

215. No correction will be made in the accounts in respect of stores declared to be in excess of requirements, *vide* paragraph 364 of the Public Works Department Code. Such stores will continue to be borne on the Stock account until transferred elsewhere or otherwise disposed of in the ordinary course.

C.—TOOLS AND PLANT.

I.—General.

216. The tools and plant of a division are of two kinds :—

(a) General or ordinary tools and plant, *i.e.*, those required for the general use of the division.

(b) Special tools and plant, *i.e.*, those required not for general purposes, but for a specific work.

The cost of the supply, repairs and carriage of articles of class (a) is charged to the minor head " Tools and Plant ", whereas similar charges of class (b) are borne by the work concerned. In both cases, the cost is charged in the
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No. 217.

age 49, paragraph 217—

Insert the following at the end of this paragraph :—

" except when otherwise ordered by the Local Government under ote 1 to paragraph 224."

(Public Works Account Code, No. 217, dated 1st March 1930.)

218. The accounts of tools and plant issued for use by subordinates of the subdivision, or temporarily lent to contractors, as well as those of articles lent to local bodies and others under competent authority, should be specially reviewed periodically, and it should be seen that the articles are returned without unnecessary delay and in good condition.

1. This paragraph also applies to tools and plant sent out for repairs.

II.—Numerical Accounts.

(a) RECEIPTS.

219. All articles received should be examined and counted when delivery is taken, and the transaction should be posted in the Account of Receipts of Tools and Plant, Form 13. Such acknowledgment as may have to be given to the person from whom the articles are received, can be signed only by the Divisional or Subdivisional Officer. An acknowledgment should invariably be given when articles lent are received back.

1. The record of the detailed account should, in the case of purchases from suppliers, be kept in the Measurement Book in the manner prescribed in paragraphs 280 and 281.

2. The entries in Form 13 in respect of the receipt back of articles lent or sent out (*vide* paragraph 218) should be made in red ink, with a reference to the original entries in the Account of Issues of Tools and Plant.

(b) ISSUES

220. All transactions of issues (including those of articles referred to in paragraph 218) should be posted in the Account of Issues of Tools and Plant, Form 14. Except in the case of cash sales, unstamped but dated

acknowledgments must be obtained in support of all issues, and in the case of tools, etc., lent to contractors, such acknowledgments should further set forth the valuation of the articles lent, as determined by the Subdivisional Officer. See also Rule 1 to paragraph 183.

1. Entries of articles referred to in paragraph 218 should be made in red ink.

(c) REGISTER OF TOOLS AND PLANT.

221. A consolidated account of the receipts, issues and balances of tools and plant should be maintained in the subdivisional office in Form 15, Register of Tools and Plant. This account should be for the twelve months ending September, that is, it should embrace transactions up to the date on which the accounts of the subdivision for that month are closed. It should be kept in three parts :—

Part I.—For articles in hand.

Part II.—For articles temporarily lent or sent out, *vide* paragraph 218.

Part III.—For shortages awaiting adjustment.

In Part I articles should be grouped under the prescribed sub-heads, which are—(1) Scientific instruments and drawing materials, (2) Plant and machinery, (3) Tools, (4) Navigation plant, (5) Camp equipage, (6) Live stock, and (7) Office furniture. In part II the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs, etc. Part III is brought into use only if any shortages come to notice, and the instructions relating to it are given in paragraph 234.

222. Parts I and II of the Register should be posted thus —

(a) The Accounts of Receipts and Issues, Forms 13 and 14, should first be totalled up monthly when closing the accounts of the month.

(b) The total receipts and issues of each article thus arrived at should be posted in Part I of the Register, Form 15, in the columns for Receipts and Issues respectively.

(c) Each separate transaction connected with articles lent or sent out (*vide* paragraph ... be posted in Part II in the ... or person concerned, articles ...s" and those received back

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No. 2

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"NOTE 1.—Local Governments may, in ...spense with the maintenance by Divisional ... this paragraph; *provided that* a table arran... ...ces of the registers submitted to them by th...

(Public Works Account...

...ecessity for copying the items into a new register e... ...registers are audited centrally, however, the opening of ne... ...avoided, as the old registers have to be closed and submitted t...

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III.—Payment for Supplies.

225. Payment for tools and plant received from suppliers and other sources should be made generally in the manner prescribed for stock receipts in paragraphs 191 and 192. But when the Mathematical Instrument Department is unable to supply any instruments indented for and arranges for their purchase, the supplier's bill will, if that Department so desires, be paid in cash or by a Remittance Transfer Receipt.

IV.—Recoveries.

(a) FOR USE OF TOOLS AND PLANT.

226. The procedure to be observed in charging the cost of tools and plant in the accounts of a division and in making adjustments on account of cost of tools and plant used on works executed on behalf of other divisions, departments, etc., and on certain works of the division itself, is described in Appendix 7.

227. When tools and plant are lent to local bodies, contractors or others, *vide* paragraph 218, the hire and other charges should be determined by local rules and should be recovered regularly.

228. The whole cost of carriage of all Government tents belonging to Executive and Revenue officers should be debited to "Tools and Plant." If they are used wholly or partly for private purposes, recoveries will be in accordance with rules framed by the Governments concerned on this behalf, and should be treated as reduction of expenditure under the same head.

(b) FOR SALES AND TRANSFERS.

229. The Subdivisional Officer is responsible that when tools and plant are disposed of by sale or otherwise, with the sanction of competent authority, the amount recoverable from the parties concerned is realised at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be charged to Miscellaneous P. W. Advances as a sale transaction, by the issue of a transfer entry.

1. A Sale-Account in Form 19 should be prepared in support of every transaction.

230. When tools and plant are transferred to other divisions or departments, the Subdivisional Officer should note in Form 14 in red ink, just below the entries of quantities, the values thereof if recoverable under the rules in Chapter XVI. The necessary adjustment will be effected by the divisional office.

231. The foregoing rules regarding the adjustment or transfer of the cost of tools and plant apply equally to special tools and plant (paragraph 216) the cost of which was charged to a work or project, provided—

(1) that the articles are actually disposed of by sale, or transferred, on a valuation, to another department or Government,

(2) that when the articles are transferred to another work or project in the same division, or to another division within the same province, they are actually required for immediate use on a work or project which has already been sanctioned by competent authority, and the transfer value has been determined by competent authority in accordance with any rules prescribed by the local Government.

It is not permissible to write-back the cost of special tools and plant in *anticipation of the possibility of the articles being utilised on another work or* project at some distant date.

1 No articles can be removed from the numerical accounts, on the plea that the accounts of the work to which the cos of the articles was charged have been closed until they are actually sold or transferred, or they having become unserviceable their write off is sanctioned.

V.—Verification.

232. The rule in paragraph 208, regarding verification of stock applies also to verification of tools and plant, with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the Account of Issues, Form 14, without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of tools and plant, until the loss is adjusted by a recovery or a sanctioned write-off, see also paragraph 234.

VI.--Rectification of Accounts.

233. Clerical errors in the numerical accounts should be dealt with in the manner prescribed in paragraph 190 for stock accounts except that no transfer entries will be necessary.

234. Discrepancies in quantities and losses should be dealt with as under :—

(*a*) When they are noticed, action should be taken as indicated in para- [illegible] deficiencies.

(*b*) Wh [illegible] rm 15, the deficiencies should be [illegible] bits" and their clearance should [illegible] plus will be treated as receipts in Part I, and will, therefore, require no further action.

(*c*) If the deficiencies are made good in kind, the receipt or recovery should be shown in the Account of Receipts, Form 13, without making any entry in the quantity columns, and, when posting the Account into the Register, Form 15, the articles received should not be entered in Part I, but taken (with a suitable remark) direct to Part III, under "Credits", in clearance of the debit outstanding therein.

(*d*) If the deficiencies are made good by recovery of cost or their write-off is sanctioned the articles should be shown, as issued, in the Account of Issues, Form 14, with a suitable remark, and when this entry is transcribed into the Register, Form 15, it should not only be entered in Part I in the ordinary way, but also entered with a suitable remark in Part III, as in case (*c*), thus clearing the debit outstanding therein.

1. The authority to write-off should be obtained on a Survey Report in Form 18.

D.—ROAD METAL.

I.—Quantity Accounts.

235. Supplies of road metal should be measured and paid for in the same ——— supplies of other materials for works—vide chapter X. But as—

No. 135.

Page 53, Paragraph 235—

———————nh——

No. 265.

Page 53, paragraph 235, Rule 4 (as inserted by correction slip No. 135, dated the 1st June 1928).

Delete this rule.

(P. W. A. Code, No. 265, dated 2nd February 1931.)

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provided—

(1) that he should maintain in his own office, a register in a form similar to Form 35 (without values) showing, separately by each road or section of a road, the quantities of metal of each description paid for, month by month, in connection with all estimates for collection, and

(2) that, whenever any executive officer or subordinate responsible for any part of the balance of the metal is transferred, the accounts pertaining thereto should be verified.

This verification should be generally on the lines prescribed in paragraph 322, *et seq*, the consumption since last verification being computed on a consideration of the work of construction or renewal actually done in connection with all estimates relating to the road or section. For this purpose, Form 37 may be used with advantage.

II.—Rectification of Accounts.

237. Metal found surplus, as the result of check measurement (*vide* paragraph 337 of the Public Works Department Code) or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until recovery of their value or receipt of sanction to write-off; but a red ink remark should be recorded at once and carried forward, from month to month, until the discrepancy is set right.

III.—Schedule of Rates.

238. A rate-book or Schedule of Rates showing the lowest rate at which metal can be supplied to the road-side throughout the division, should be kept in the divisional office, in Form 17, with such modifications as may be

considered necessary to suit local conditions. The rates should be revised,

No. 155.

Page 54, Paragraph 239—

Reconstruct this paragraph as follows :—

When land is acquired for extracting road metal primarily intended for—

(*i*) the maintenance of an existing road, or

(*ii*) the construction of a new road or the raising in class of an existing road,

the following principles of accounting should be followed in adjusting the charges connected with the land and quarries :—

(*a*) When the charges do not exceed Rs. 1,000, the amount should be debited direct to "Repairs" or to "Original Works", according as the quarry is intended to serve the purpose specified in clause (*i*) or (*ii*) above.

(*b*) When the charges exceed Rs. 1,000 and the road metal is required to maintain an existing road or roads for a series of years, the total initial outlay should be debited to the sub-head "Land, Kilns, etc" of the Stock Account, and this sub-head should be gradually relieved, by debit to the collection estimates of each year, in the manner prescribed in paragraph 389 for similar charges connected with manufacture operations

(*c*) When the charges exceed Rs 1,000 and the road metal is required for the purpose specified in clause (*ii*) above, the Divisional Officer should charge direct to the original work concerned such portion of the cost as is proper. The balance, if any, should be debited to the sub-head "Land and Kilns, etc" of the Stock Account, and this sub-head should eventually be cleared by debit to "Repairs" in the manner prescribed in paragraph 389 (*b*).

(P. W. A. Code, No. 155, dated 10th January 1929.)

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CHAPTER VIII.—TRANSFER ENTRIES.

241. Transfer entries, that is, entries intended to transfer an item of receipt or charge from the account of a work in progress or of a regular head of account to the account of another work or head, are necessary

(*a*) In order to correct an error of classification in the original accounts;

[illegible] is effected by transfer entry.

(*b*) In order to adjust, by debit or credit to the proper head of account (or work), an item outstanding in a suspense account or under a debt head;

(*c*) In order to bring to account certain classes of transactions which do not pass through the cash or stock account, *e g*—

(*i*) For credit to "Purchases" or "London Stores", as the case may be, on account of materials received for works from sources other than stock, *vide* paragraphs 312 and 317;

(*ii*) For credit to "P W. Deposits" on account of balances due to contractors on closed accounts, *vide* paragraph 347;

(*iii*) For credit to Revenue heads on account of revenue not recovered in cash;

(*iv*) For original debits or credits to Remittance heads based on transactions not appearing in cash or stock accounts;

(*v*) For credit to the heads concerned of the several percentages leviable under the rules, *e g*, those on account of storage (when not recovered in cash), establishment, tools and plant and workshop charges, *vide* paragraph 367 of the Public Works Department Code and Appendix 7 and paragraph 437 of this Code,

(*vi*) For debits to "London Stores" on account of the value of English Stores, *vide* paragraph 419;

(*d*) In order to respond to a remittance transaction advised by the Accountant General [illegible]

(*e*) In order to relieve the account of a work in progress of—

(*i*) items which have ceased to be chargeable against the estimate for the work, and

(*ii*) suspense charges which can no longer be kept within the accounts of the work (*vide* paragraph 340). Such transfer entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, *e g*, by the transfer of stores to any other work or account.

242. For every transfer entry there must either be an authority in Form 53, Transfer Entry Order, or an order recorded on another document (*e.g.*, Survey Report, Form 18, and Final *Bill* of a contractor's closed account placed under Public Works Deposits) which sets forth all the necessary particulars; see also paragraph 562.

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2. There is no objection to a transfer entry covering a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each.

243. A Transfer Entry Order may be initiated by the Subdivisional Officer, and should be so initiated by him in all cases falling within clauses (*a*), (*b*), (*c*) and (*e*) of paragraph 241 which come within his cognisance.

244. The Divisional Officer is responsible that no transfer entry is made in the accounts unless admissible under the rules, that a transfer entry is made as soon as it becomes necessary, and that Transfer Entry Orders in respect of transactions falling under clauses (*a*), (*b*) and (*e*) of paragraph 241, proposed by Subdivisional Officers, are countersigned by himself in token of acceptance.

1. Transfer entries should receive the special attention of Divisional Officers so that habitual errors and misclassifications in the accounts of subordinate officers may not remain unnoticed

245. All Transfer Entry Orders should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry.

[illegible]

246. All transfer entries ordered to be made should be registered in the Transfer Entry Book, Form 51, maintained in the divisional office. Entries should be grouped separately for each month in the accounts of which they are to be incorporated. Before the book is closed monthly the Divisional Accountant should see that no adjustments which are required to be made under any rule are omitted.

247. No transfer should be made from one subhead to another in the accounts of a work except on the authority of a formal Transfer Entry Order prepared in accordance with the procedure prescribed in this chapter and approved by the Divisional Officer. The order should be filed with the Works Abstract for the month in which the transfer is effected and it should not be entered in the Transfer Entry Book.

CHAPTER IX.—REVENUE RECEIPTS.

A.—GENERAL.

248. Public Works revenue is assessed and realised in accordance with rules prescribed by the local Government. When collected, it should be correctly brought to account in accordance with the classification prescribed in Appendix 4.

249. Consistently with the provisions of the rules in this chapter, the detailed rules of account procedure relating to revenue receipts are prescribed locally by the authorities of the Public Works Department. See also paragraphs 61, 69 and 81 of the Public Works Department Code.

250. Distinction must be made between receipts which are finally creditable to Government as revenue of the Department, and transactions which represent merely such cash or other value received as has either to be eventually repaid or to be utilised to meet the cost of some service to be rendered or already rendered, or to be taken in reduction of expenditure previously incurred. Receipts of the latter class are creditable to the debt, deposit, remittance or expenditure head concerned and are not subject to the rules of this chapter; see also Statement E of Appendix 4.

1. For appropriation of unclaimed balances lying in the Deposit accounts, see paragraph 451.

2 Cemetery Endowment receipts are not treated as revenue, but interest thereon is credited annually to Civil Works revenue in the books of the audit office, see paragraph 13 of Appendix 5.

3. Receipts in connection with District Fund Works which are realised by Public Works Officers are creditable to the head "Deposits of Local Funds—District Funds."

251. (a) It is not permissible, except in the case of storage on sales of stock on credit, to credit revenue to the head concerned until it is realised, but Divisional Officers are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

1 The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (e g, rights for fishing, grazing, etc, and use of water-power), or from any other source are properly watched.

(b) The recovery of all debts due to Government should receive the special attention of the Divisional Officer and no debt should be remitted or written off except under the orders of competent authority.

B.—IRRIGATION REVENUE COLLECTED IN CIVIL DEPARTMENT.

252. When revenue from irrigation and navigation works, etc., is realised in the Civil Department, the procedure described below should be observed :-

(a) The collections made in the Civil Department are paid direct into treasuries. They are brought to account to credit of the revenue

No. 100

Page 58, Article 254—

Insert the following as Rule 1 under this Articl number the existing Rule 1 as Rule 2 :—

" 1. Amounts due on account of the hire of Government furni on account of the value of articles of furniture and other Government lost or damaged by a Government servant as well as any other dues fc a Government servant may be liable to Government in respect of the r allotted to him may also be recovered either in cash or by deduction fr bills in accordance with the rule in this Article "

[P. W. A. Code, No. 100, dated 13th May 19

No. 101.

Page 58, Article 256—

Insert the following as Rule 1 under this Article renumbering the existing rules accordingly :—

" 1. In Form No. 48 will also be included any amounts due on account of the hire of Government furniture, the value of articles of furniture and othe ... property lost or damaged by a Government servant as well as an may be liable to Government Rule 1 under Article 254."

[P. W. A. Code, No. 101, dated 13th May 192

No. 111.

Page 58, Paragraph 256—

(1) *Add* the following at the end of this paragraph :—

" In the case of rents recoverable from non-Gazetted Governm servants, whose pay is drawn by the heads of their offices on a consolid bill cashed at a treasury, a demand in Form 48 may be sent to the dra officers and not to the treasury officer, if so required under the prescribed by the local Government."

(2) *Substitute* the following for rule 2 under this graph :—

" 2. Treasury Officers and other disbursing officers have ir to recover the amounts specified by the Divisional Officer, wit reference to the tenants, and to note in the statement of rents the of emoluments, and of changes therein, in respect of Governmen whose rent is limited to a percentage of such emoluments.

(P. W. A. Code, No. 111, dated 1st Decembe.

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1. Treasury Officers and other disbursing officers have instructions to recover the amounts specified by the Divisional Officer, *without prior reference to the tenants.*

2. If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, and such emoluments are changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

age 59, Para. 257, Rule 1, as introduced by correction ... No. 39 ...

No. 39.

Page 59, paragraph 257—

Insert the following as Rule 1 to this paragraph :—

"1 The Accountant General will occasionally forward to the divisional office the statements in P W. A Form 48 received, during a month, in the Audit office with the accounts of a treasury for verification with the set of statements received in the divisional office direct from the treasury The Divisional Accountant should see that no statement pertaining to that treasury has been omitted to be sent by the Audit office, compare the two sets of statements and take steps to revise the assessment of rents of Government servants whose rates of emoluments have been altered by the Audit office"

[P. W. A Code. No 39, dated 1-11-23]

Buildings and ... [P. W. A. Code, No. 59, dated 1st June 1924.]

No. 118

Page 59, Paragraph 258—

Insert the following as rule 1 under this Article :—

1. Statements received from disbursing officers and submitted to the audit officer along with the divisional accounts will be sent periodically to the audit officers of the circles concerned for verification, and the procedure indicated in rule 1 under Article 257 will then be followed in respect of the verified statements.

(P. W A. Code, No. 118, dated 1st May 1927.)

...ation of ...ph 490 ...ould be ...f he de- ...om him ...cer con- ...itten re- ...itted to ...t before ...r retire-

ment, the demand for the rent for the broken period should ... made at once, so that the amount due may be recovered before his departure.

261. Pending orders on a representation against the Divisional Officer's assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or, if this is not practicable or convenient, by an actual repayment.

D.—REFUNDS AND REMISSIONS.

262. Remissions of irrigation revenue allowed before collection should be treated as reductions of demands, and cash repayments of such revenue after collection, as outlay against the appropriation for the head "*Deduct:—* Refunds" subordinate to Direct Receipts All other refunds of revenue and repayments of "Receipts and Recoveries on Capital Account" (Appendix 4) should be taken in reduction of the receipts under the heads concerned.

263. Before a remission or refund of any kind, otherwise in order, is allowed, the original demand or realisation, as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts as to make the entertainment of a double or erroneous claim impossible. Any acknowledgment previously granted should be taken back if possible and destroyed, a note of the repayment being, in any case, recorded on the counterfoil of the receipt.

E.—ACCOUNTS PROCEDURE.

I.—Registers of Revenue.

264. All revenue receipts of the division should be classified and abstracted in a Register of Revenue, Form 46, maintained in the divisional office. The ... nt is kept, ... to a major ... he receipts relating to the agency transactions of the Central Government should be recorded separately.

265. In this register a column is opened for each minor head of revenue (and detailed heads subordinate to it) other than "*Deduct*—Refunds," for which a single deduction is made from the total revenue of the month, *the details of the charges making up the figure to be deducted being* recorded in a separate Register of Refunds of Revenue, which should also be in Form 46.

1. For accounts procedure in respect of refunds of rents realised, *see* Rule 1 to paragraph 270.

266. A ... ...ints and Recoveries on Capita... abstractec... separate ... booked se... Expendit... concernec...

267.]...

Building... Furnitur... Water-se... tary install. Heating i... stallations.

No. 230.

Page 60, paragraph 267—

Reconstruct this paragraph as under :—

"In respect of rent receipts of the buildings and special service... which a subsidiary account is kept in Form 49 (See paragraph... and 270), it is not necessary to make entries in detail in any o... registers in Form 46. The monthly totals only (excluding the amo... realized by Treasury Officers under the same circle of audit), for... class of the rents for which separate detailed heads have been op... under the minor head "Rents", should be transferred from Form... to Form 46.

(P. W. A. Code, No. 230, dated 2nd June 1930.)

No. 231.

268 ... should ... realisa... buildi... be ava... registe... to be ...

Page 60, paragraph 268, Rule 2—

Remove the *Inverted Commas* off the words 'rents of buildings' and *add* the following at the end :—

'which are required to be booked under the minor head "Rents".'

(P. W. A. Code, No. 231, dated 2nd June 1930)

1. P... wholly o... in part, should be included in this register.

2. Rent-free quarters for menials need not be entered in this register except when allotted to persons from whom rent is recoverable. Nor need rest-houses and other travellers' bungalows be entered although rent receipts from them are also treated as "rents of buildings."

269. The entries relating to the assessment of rent should be made month by month, and for this purpose arrangements should be made to obtain timely intimation (with full particulars) of all changes of tenancy from the subordinates in charge of the properties.

assessment is ts, a suitable

No. 232.

Page 61, paragraph 270—

For the words "furniture......light" occurring in the second sentence of this paragraph, *substitute* "special services such as furniture, etc., for which rent is charged separately".

(P. W. A. Code, No. 232, dated 2nd June 1930.)

at the foot ..., (2) re- ts (para- province uildings or fitted ic light, services , and in s should

1. Refunds of rents realised should be treated as payments made (Article 92) and should, therefore, be shown separately as *minus* realisations in the Register of Rents of Buildings and Lands, and thus distinguished from the gross realisations of rent.

Buildings

(P. W. A. Code, No. 119, dated 1st June 1927.)

4

No. 169.

Page 62—

Introduce the following paragraphs below the heading "A.—General Principles" as paragraphs 271 and 272 renumbering the existing paragraphs 271, 272, 273 and 274 as 273, 274, 275 and 275-A, and cancelling the existing paragraph 275 and the note thereunder:—

271. The initial records upon which the accounts of works are based are—

(*a*) The Muster Roll

(*b*) The Measurement Book.

For work done by daily labour, the subordinate in charge of the work will prepare a muster roll which will show the work done by this means and the amount payable on this account. For piece-work and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports (see paragraph 94 of the Central Public Works Department Code, 1st Edition), and from the measurement book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

272. Initial accounts and vouchers connected with charges relating to works must invariably specify—

(1) the full name of the work as given in the estimate,

(2) the name of the component part (or "sub-head") of it, if separate accounts are kept up for the several component parts, and

(3) the charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

1. In the case of recoverable charges it should be seen particularly that the contractors or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

(P. W. A. Code, No. 169, dated 1st May 1929.)

part may be compared with the work done thereon.

273 In recording the cost of an individual work in the accounts no attempt is made to include therein any charge on account of general services, like Establishment and Tools and Plant, the entire cost whereof is adjusted in the general accounts under the prescribed heads of classification. But if any service connected with the working estimate for a work is rendered by another division or department and the claim made by it includes an authorised charge on account of such general services, under paragraph 5 of

Appendix 7, such charge may be accepted and adjusted in the accounts of the work as part of the cost of the work in the same way as if the service had been rendered by a contractor.

1. When the cost of special tools and plant is included in the cost of a work under paragraph 216, the rules in Chapter VII regarding numerical lists or returns will apply *mutatis mutandis* and adjustments on account of the cost of tools and plant transferred to other works, divisions or departments will be governed by the rules in paragraph 231

2. The cost of special establishment employed on the acquisition of land when chargeable to the accounts of the works concerned under Article 118 of the Civil Account Code, Volume I, should be treated as a part of the works expenditure

3 Lump sum charges of Establishment and Tools and Plant recoverable from other Governments and Departments, for works executed for them as a standing arrangement, should not be included in the accounts of the works, but dealt with under the rules in Appendix 7.

275-A 274. Primarily the Divisional Officer is the responsible disbursing officer of the division Rules detailing the authorities competent to prepare or examine contractors' bills or other demands for payment, and the authorities empowered to make payments thereon, are usually laid down by the local Government. Subject to any such rules, the Divisional Officer may authorise a Subdivisional Officer to make payments chargeable against the general sanctions of competent authority to expenditure on works.

275. Initial accounts and vouchers connected with charges relating to works must invariably specify (1) the full name of the work as given in the estimate, (2) the name of the component part (or "sub-head") of it, if separate accounts are kept up for the several component parts and (3) the charges (if any) which are of the nature of recoverable payments and the names of the contractors or others from whom recoverable.

1. In the case of recoverable charges it should be seen particularly that the contractors or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges

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B.—CASH PAYMENTS.

I.—Introductory.

276. Cash charges on works consist of payments (1) to labourers and members of the work-charged establishment, of their wages and (2) to contractors and others for work done or other services rendered The cost of materials procured specially for works is charged to the accounts of works by transfer credit to the "Purchases" account, but payments to suppliers are governed by the same rules as payments to contractors for work done.

The general rules relating to cash payments and vouchers in paragraphs 118 to 151 apply to all these classes of payments Only special rules are, therefore, set forth in this chapter.

II.—Payments to Labourers.

(a) DEPARTMENTAL LABOUR.

277. With the following exceptions, all persons engaged departmentally for the execution of works are considered as day labourers and their wages

No. 170.

Page 64, paragraph 277, last line—

For the words "*See* also paragraphs 332-3 of the Public Works Department Code" *substitute* the words "Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received."

(*P. W. A. Code, No. 170, dated 1st May 1929.*)

278. Muster ... the following rules, Form 21 being ... prescribed at the instance of the local Government as better ... ents:—

Nc

Page 64, Paragraph 278.

Substitute the words "Pro Government" in line 3 therec

[P.

...t for each work, but muster ... duplicate. It is permissible, ... for labourers employed upon ... ich no harm can result if the ... s relating only to the largest ...

...nce a month and the period ...ermined locally; but separate rolls must be prepared for each period of payment.

(c) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in Part I of the muster roll in such a way as

(i) to facilitate the correct calculation of the net wages of each person for the period of payment,

(ii) to render it difficult to tamper with or to make unauthorised additions to, or alterations in, entries once made, and

(iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(d) After a muster roll has been passed by the subdivisional officer, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups, at the same time specifying, both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in Part II, the register of arrears, before the memorandum at the foot of the muster roll is completed by the person who made the payment.

(e) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified to in Part II in the same way as payments of current items. It is optional, however, with Divisional Officers to adopt any other alternative method of making payments of unpaid wages, provided that a systematic record of items remaining unpaid

No. 82.

Page 65, Paragraph 278—

Insert the following at the end of clause (*e*) :—

Part II
cord of
ons are

No. 266.

Page 65, Clause 278 (f)—

For the words "whether . . . . concerned," *substitute* the following:—

"whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned as exhibited in the sub-divisional record prescribed in clause (*e*)".

(P. W. A. Code, No. 266, dated 2nd March 1931.)

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NOTE—It is not necessary to reproduce the ... need Part III be written up if progress is reported once a month or oftener in any other suitable form and such separate reports are considered sufficient.

(*h*) In exceptional and urgent cases, such as urgent silt-clearance of canals or closing breaches, where labourers are employed casually for short periods, payment may, under a general rule of the local Government, be made on a Casual Labour Roll, Form 22, in which the names of the labourers need not be given, but such payments may not be made except by a gazetted officer or an upper subordinate. Nor need muster rolls in Form 21 be used in the case of work done on Requisition, Form 32, when the entries of daily labour are few; in such cases the particulars can be endorsed on the form of requisition.

(*b*) LABOUR ENGAGED THROUGH A CONTRACTOR.

279. The payment of daily labour through a contractor, instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. *Should it be possible, in such a case, to determine* the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of ...l breaches, *this method of payment is not practicable, it is permissible to* ... basis of the numbers of labourers employed, day by ... the rates allowed,

No. 163.

Page 65—

Introduce the following as a new paragraph 279-A under a new sub-section "(*c*) Travelling Expenses":—

279-A When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper despatch At the discretion of the *Divisional Officer*, *bona fide* travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

(P. W. A. Code, No. ...)

III.—Payments to Suppliers and Contractors.

(a) RECORD OF MEASUREMENTS.

(i) *Measurement Books.*

280. Payments for all work done otherwise than by daily labour and for all supplies are made on the basis of measurements recorded in Measurement books, Form 23, in accordance with the rules in paragraphs 331-337 of the Public Works Department Code. The Measurement books should, therefore, be considered as very important account records. All the books belonging to a division should be numbered serially and a register of them should be maintained in the divisional office ... number of each book, the ... of issue and the date of its ... l office may be watched.

No. 96.

Paragraph 280—

...he words "in Form 92" *after the words* "should be ... *in lines 6 and 7.*

[P. W. A. Code, No. 96, dated 1st April 1926.]

... visional office showing the names ... measurement books are issued. ... ugh not completely written up

... ollowing general instruc-

... orders as may be laid down by the local ... ld be recorded only by

No. 191.

Page 66, paragraph 281 (c)—

In fourth line from the bottom *read* "272" *for* "275".

(P. W. A. Code, No. 191, dated the 2nd September 1929.)

(i) In the case ...

(a) full name of work as given in ...

(c) name of contractor, (d) number and date of his ... and (e) date of measurement.

(ii) In the case of bills for supply of materials—

(a) ...

work as given in estimate) ....(iii) "Purchases" for (here enter full name of work as given in estimate) .... For issue to contractor ...., on .... and (d) date of measurement,

and should end with the dated initials of the person making the measurements; see also paragraph 275. A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

(d) As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously

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No. 171.

Page 67, paragraph 281, sub-paragraphs (e) and (f)—

Substitute the following for these sub-paragraphs :—

(e) The pages of the book should be machine numbered. Entries should be recorded continuously, and no blank pages *left or page* torn out. Any pages left blank inadvertently should be cancelled by diagonal lines, the cancellation being attested and dated.

(f) The entries should, if possible, be made in ink; *when this is not possible and entries have to be made in pencil, the* pencil *entries* should not be inked over, but should be left untouched. The entries in the "contents or area" column should, however, be made in ink in the first instance. No entry may be *erased*. If a mistake is made, it should be corrected by crossing out the incorrect words or figures and inserting the *corrections, the* correction thus made being initialled and dated by the responsible officer. When any measurements are cancelled, *the* cancellation must be supported by the dated initials of *the officer* ordering the cancellation or by a reference to his orders initialled by the officer who made the measurements, the reason for cancellation being also recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a Court of Law

(P. W. A. Code, No. 171, dated 1st May 1929.)

... n for the purp...

tractors' bills for such repairs, so that it may not be necessary to take detailed measurements on each occasion. This system can, however, be adopted only if it has been specially authorised by the local Government, and subsidiary rules for the efficient maintenance of the books have been prescribed in consultation with the Accountant General. *Inter alia* the following precautions are necessary :—

(i) The measurement books used as standard books should be numbered in an alphabetical series, so that the numbers may be readily distinguished from those assigned to the ordinary books wherein detailed measurements are recorded whenever work is actually done

(ii) The entries of measurements (and abstracts thereof) in the standard books should be recorded legibly in ink, and certified as correct by a responsible officer.

(*iii*) An assurance should be obtained periodically of the Divisional Officer that all the standard books of the division have been inspected by him, that the entries therein have not been tampered with, and that all corrections due to additions and alterations in the buildings have been made in the books and the latter are reliable and up to date records.

(*iv*) When a payment is based on standard measurements, the gazetted officer or subordinate preparing the bill for payment should be required to certify that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements has been done and that it has not previously been billed for in any shape.

(*iv*) *Review of Measurements.*

283. Subdivisional Officers should be required to submit the measurement books in use to the divisional office from time to time, so that at least once a year the entries recorded in each book may be subjected to a percentage check by the divisional accountant under the supervision of the Divisional Officer. Detailed rules on this subject may be laid down by the local Government, who will also prescribe the rules for a system of test check of recorded measurements by the superior officers of the department.

(*b*) BILLS AND VOUCHERS.

(*i*) *Forms of Bills and Vouchers.*

284. The authorised forms of bills and vouchers are the following:—

(*a*) First and Final Bill, Form 24.
(*b*) Running Account Bill A, Form 25.
(*c*) Running Account Bill B, Form 26.
(*d*) Running Account Bill C, Form 27.
(*e*) Hand Receipt, Form 28.

The use of the forms is explained in the following paragraphs and a few explanatory foot notes are printed on the forms.

285. *First and Final Bill, Form 21.*—This form should be used for making payments both to [illegible] is made for a job [illegible] used for making p[illegible] (or to the same head of account in the case of supplies) and are billed for at the same time.

286. *Running Account Bill A, Form 25.*—This form is intended for contractors for work only. It should be used (1) if it is proposed to make an advance payment, or (2) if an on account payment is to be made but an advance payment already made for the same work is outstanding.

This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

287. *Running Account Bill B, Form 26.*—This form is also intended for contractors for work only. It should be used in all cases in which secured

advances are to be made or are already outstanding, in respect of the same work, against the contractor. When this form is used it should also be utilised for making on account and advance payments, if any, in respect of the work.

288. *Running Account Bill C, Form 27.*—This form is used both for contractors for work and for suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

289. Form 27 is the only form of Running Account bills which is suited for transactions with suppliers. Form 26 is the only form which provides completely for all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler Form 25 will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, the still simpler Form 27 can be used. The form to be used on each occasion should be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transaction, regardless of the form or forms which may have been used for any previous payment or advance. See also paragraphs 297 and 298.

290. *Hand Receipt, Form 28.*—This is a simple form of voucher intended to be used for all miscellaneous payments and advances, for which none of the special forms 24, 25, 26 and 27 is suitable.

291. *Account of Petty Contractors, Form 30.*—In some provinces a consolidated monthly account of all petty contractors employed on the same work or section of work is sometimes prepared in preference to a separate bill for each payee. The general adoption of this procedure is not recommended but wherever it is desired to continue it, Form 30 should be used which supersedes old Public Works Department Form No. 15A, and the following instructions should be strictly observed in addition to those printed on the form itself as foot-notes :—

(*i*) This form is intended solely for on account payments. It makes no provision for advances, advance payments, issues of materials or any other recoverable payments to contractors and should not be used if any such transactions occur or are probable.

(*ii*) No contractor should be treated as a petty contractor if a separate account in one of the Running Account Bill forms is being maintained for him in connection with some other work.

(*iii*) If after a contractor's account has been maintained in Form 30 for some time, and the continued use of the form becomes inadmissible under clause (*i*) or (*ii*) above, the account should be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill should be used :—

(*a*) In the Petty Contractors' Account a special entry should be made as under, immediately below the entries in columns 7, 13 and 14 against the line " Grand Total " :—

Deduct up to date " Value of work done " and " Payments made " relating to the account of contractor ...., transferred

from "Petty Contractors' Account" to his personal ledger account.

(b) When a Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" should be incorporated therein in the same way as if the transactions had, from the very beginning, been billed for on one of the Running Account Bill forms.

(ii) Preparation, Examination and Payment of Bills.

292. Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinised by the subdivisional officer and the calculations of "Contents or area" should be checked arithmetically under his supervision The bill should then be prepared, from the measurement entries, in one of the forms prescribed in paragraphs 284 to 291 applicable to the case. The rates allowed should be entered by the subdivisional officer, either in the abstract of measurements, *vide* paragraph 281 (c), or in the bill itself. Full rates as per agreement, catalogue, indent or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is determined, or an on account payment if the contract is to run on, only such a fraction of the full rate should be allowed as is considered reasonable, with due regard to the work remaining to be done and the general terms of the agreement.

1. If the contract agreement does not specify the rates to be paid for the several classes of

estimate not yet sanctioned is meaningless and cannot be acted upon

2 As a general rule, payment for supplies is not permissible until the stores have been received and surveyed

No. 13.

Page 70, paragraph 292—

Insert the following at the end of Rule 2 to this paragraph—

If in any case the Local Government has permitted payment on production of a Railway receipt, the Audit Officer will place the amount paid under objection pending receipt of a bill based on actual measurements.

[P. W. A. C., 1st Edn, No. 13, dated 1-10-22.]

... net amount payable, though the payee should be required to acknowledge in his acquittance the gross amount payable inclusive of the recoveries made from the bill.

1. In calculating the value of each item of work the nearest anna should be taken, pies one to five being ignored, and pies six to eleven taken as one anna; but pies must not be omitted from the rates.

2.

a rupee

than on

disrega

other provinces also if authorised by the local Government.

3. If the contract is for the completed items of work and, under the provisions of paragraph 303, the contractor is required to obtain materials of any description from Government, it should be seen that this condition is being complied with and that necessary recoveries of the [illegible]

4. Before signing a first and final bill, or the first bill on a running account, the Subdivisional Officer should see that the relevant measurement entries were marked as pertaining to such bills, by the person taking the measurements, *vide* paragraph 281(*d*).

294. If the Subdivisional Officer is not empowered to make the payment, the bill should be submitted (with or without the measurement book as may be prescribed) to the divisional office where the payment will be authorised by the Divisional Officer after the necessary scrutiny. See also paragraph 274.

295. From the measurement book all quantities should be clearly traceable into the documents on which payments are made. When a bill is prepared for the work or supplies measured every page containing the detailed measurements must be invariably scored out by a diagonal red ink line and when the payment is made an endorsement must be made, in red ink, on the abstract of measurements, giving a reference to the number and date of the voucher of payment.

1. The document on which payment is made should invariably show, in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made.

296. (*a*) Payments for work done or supplies made on a running account should ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply should be shown separately in the bill, except in the case of advance payments when quantities need not be specified.

(*b*) Such payments should be treated as payments on account, subject to adjustment in the final bill which should be drawn, in the appropriate form but printed on yellow paper, when the work or supply is completed or the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add in his own handwriting that the payment is "in full settlement of all demands" If the payee is illiterate, or is unable to write beyond signing his name, these words should be filled in by the officer making the payment.

1. If the contractor refuses to give an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment

NOTE.—A form printed on yellow paper is never to be used except for final payments.

(*c*) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates should not be brought on to the same running account; they should, therefore, not be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under paragraph 332, should also appear in separate running accounts.

297. (*a*) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill A or B, as the case may be, must be signed by the Subdivisional or Divisional Officer,

and the lump sum amount paid on account of each item should be specified against it in Part I of the bill. If a secured advance has been previously allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item should not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(*b*) Actual measurements should, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned should first be adjusted in full, so that the contractor may not be paid twice over in respect of the same quantities of work. Delays in adjusting advance payments should be investigated (*vide* paragraph 318) and adjustments made otherwise than by crediting the value of work actually measured, should be specially looked into as being *primâ facie* indicative of overpayment in the first instance.

298. When secured advances are allowed by the Divisional Officer under paragraph 275(*a*) of the Public Works Department Code to a contractor whose contract is for finished work, it should be seen that an Indenture in Form 31 has been signed by the contractor, and a detailed account of the advances must be kept in Part II of Running Account Bill B. There should be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amounts advanced under the orders of the Divisional Officer These advances must be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed for on the basis of actual measurements. Parts I and II of the bill should be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in Part II should be reduced by making deduction entries in the column, "Deduct Quantity utilised in work measured since previous bill," equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part I of the bill.

NOTE.—No record should be kept in Measurement Books of the quantities of the materials, but certificate 3 printed on the bill should be signed by the Sub-divisional or Divisional officer in terms of paragraph 275 (*a*) of the Public Works Department Code

(*c*) AID TO CONTRACTORS.

299. It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of his agreem wise, no advance or recoverable payment should be made t of a contractor nor should financial aid be given to him in an in accordance with paragraph ~~275~~ of the Public Works Depar 275-A & 275-B. III, dated

1. For rules relating to the issue of materials to contractors see paragra

2. With a view to avoid subsequent disputes with the contractor, suitabl be sent to him (1) as soon as action is taken under this paragraph, and (charges are incurred on his account.

IV.—Payments to Work-charged Establishment.

(a) CONDITIONS OF EMPLOYMENT.

300. Rules for the entertainment of work-charged establishment are laid down in paragraphs 141 and 142 of " ... all cases previous sanction of the ... Engineer, as the case may be, is ne... each appointment (1) the consolidated rate of pay, (2) the period of sanction and (3) the full name (as given in the estimate) of the work and the nature of the duties on which the man engaged would be employed.

301. Members of the work-charged establishment are not entitled to any pension, or to leave salary or travelling or other allowances except in the following cases :—

(a) Wound and other Extraordinary Pensions and Gratuities ... e in certain cases admissible ... VI of the

No. 127.

Page 73, Paragraph 301 (b)—

« Single railway fares or the actual necessary cost of travel- ... expenses ".

No. 203.

... January 1928.)

3, paragraph 301(c)—

the words "the rules in the Civil Account Code", *substitute* ... Supplementary Rules issued by the local Government under ...ental Rule 44".

(P. W. A Code, No 203, dated 2nd December 1929)

...aragraph 301—

...the following as Rule 2 to this paragraph :—

...rule does not apply to members of the temporary establishment ...s charged to works under paragraph 141 of the Public Works ...Code. The leave salaries, travelling and other allowances of ...ment are regulated by the rules applicable to temporary establish-

... 1st Edn.—No. 16, dated 2-1-1923.]

elling may ... performed ... and from a ... s division, ... employed. ... ıles in the ... pay which ... cumstances.

...he Subdivisional Officer to ... ral rules regarding ... the local Govern-

...hould be drawn ...ment," which ...ted bill in this ...ision or for one ...d claims of the ... shown in each ...h the men are ...ent should be ...y, in the space ... periods shown against their names, each man being employed on the work and on the duties for which his appointment was sanctioned.

1. Deductions on account of fines, income tax, etc, should be shown by special entries against the names concerned.

2. If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a Hand Receipt, Form 28, which should then be attached to the bill as a sub voucher.

303. Pay bills may be signed at any time on the last working day of the calendar month in which the wages are earned, though they are not due for payment before the first working day of the following month. When, however, the services of an individual are dispensed with it is permissible and advisable to settle up his account at once.

(c) UNPAID WAGES

304. Wages remaining unpaid on a passed bill, on the date fixed for the closing of the accounts of the month, may be paid subsequently when claimed, the procedure described below being observed :—

(a) Items remaining unpaid on the monthly bill should be entered in a simple register, full particulars of the charge, including reference to the bill, being noted in the register.

(b) Subsequent payments should be made on Hand Receipts, Form 28, reference to the bill in which the charge was originally included, and to the particular item thereof, being quoted in each case.

(c) When making payments of arrears suitable notes of payment should be recorded against the original entries in the register.

(d) TRAVELLING EXPENSES.

305. No bills need be prepared in support of claims for travelling expenses. Payments should be made on Hand Receipts, Form 28, which should set forth all the necessary particulars of the journey performed and of the expenses claimed and should be countersigned by the Divisional Officer prior to payment

(e) CLASSIFICATION OF CHARGE.

306. Every payment made to a member of the work-charged establishment, whether on account of his wages or in recoupment of actual travelling expenses, should be charged to the work on which he is employed.

C.—ISSUES OF MATERIALS.

I.—General.

307. Issues of materials to works, whether from stock or by purchase, transfer or manufacture, are divided into two classes :—

(1)—*Issues to Contractors.*—Issues of materials to contractors with whom agreements in respect of completed items of works, *i.e.*, for both labour and materials, have been entered into.

(2)—*Issues Direct to Works.*—Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

II.—To Contractors.

(a) GENERAL CONDITIONS.

308. (a) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances :—

(i) when, under the operation of paragraph 246 of the Public Works Department Code, it is necessary to retain in the hands of Government the supply of imported materials,

(ii) when, in the interest of work, or with the object of utilising existing stocks of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.

(b) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work, (2) the place or places of delivery and (3) the rates to be charged to the contractor for each description of material: and the contractor should be held responsible for obtaining from Government all such materials required for the work and for making payment therefor, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

1. The rates to be charged to the contractor for materials to be supplied should be definitely [illegible]

be borne in mind that the calculations will be so made.

(c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

309. (a) As a general rule no other materials should be supplied to such contractors for use on works, but this restriction may be waived by the Sub-divisional Officer in respect of petty issues (at full Issue Rates) of materials from existing stocks, not exceeding Rs 50 in any month for any one contract.

(b) If at any time subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in Government stocks but the supply whereof by Government was not provided for in the contract, the materials should not be issued except with the express authority of the Divisional Officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored The rate charged should be the market rate prevailing at the time of the supply or the Issue Rate, whichever may be greater, and no carriage or incidental charges should be borne by Government in connection with the supply.

1. The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid, the grant of which is governed by the rule in paragraph 275 of the Public Works Department Code, vide paragraph 2[illegible]

(c) Issues of stock materials to contractors for *bonâ fide* use on works are exempt from the usual charge of 10 per cent. on account of supervision, storage and contingencies, which is made when stock materials are sold to the public (paragraph 367 of the Public Works Department Code).

(b) ACCOUNTS PROCEDURE.

310. All materials required for issue to a contractor under any of the provisions of paragraphs 303 and 309, should be made over to him, as soon as they are received, whether from stock or by purchase, manufacture or transfer, and an unstamped, but dated, acknowledgment, detailing full particulars of the materials including the rates and values chargeable to him should at once be taken from the contractor.

311. When the materials are obtained by purchase, full details of the articles received should at once be entered in a measurement book, Form 23, in the manner prescribed in paragraph 281 (c). See also paragraphs 179 and 180.

312. On the authority of the contractor's acknowledgment, the cost chargeable to him under paragraph 303 or 309, as the case may be, should be debited at once to his personal account by charge to the suspense head " Contractors—Other transactions " (*vide* paragraph 340) in the accounts of the work concerned. This adjustment should be effected by affording credit to the head concerned, as indicated below :—

Source of receipt of materials.	Head of Account to be *credited.*	Value to be credited.
(1) Stock (including Manufacture)	Stock	At Issue rates.
(2) Transfer from another work	Work concerned	At a valuation made under paragraph 321 (*d*).
(3) Transfer from another division or department.	Purchases	At rates charged by the division or department concerned.
(4) Suppliers	Purchases	At rates payable to the suppliers under their contracts.
(5) Obtained through the Stores Department, London	London Stores	The English cost of stores converted into Indian currency in the manner laid down in paragraph 418.
(6) Indian Charges on (5)	Head concerned	Actual charges incurred *vide* paragraphs 420 and 421.

If the amount thus credited differs from the charge made to the contractor's account, the excess of the former over the latter, should be treated as additional [illegible] separate subhead, [illegible] ontractors," being

1. The object of these rules is to ensure that the full amount chargeable to the contractor is debited to his account as soon as the materials are delivered, so that (1) he may not receive

[illegible]

2. Issues from Stock (including Manufacture) should be accounted for through the Stock returns. For other issues, a special transfer entry should be prepared by the Subdivisional officer in Form 53 as soon as each transaction takes place.

313. The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorising an advance payment or an on account payment to him for the work. Should, however, a lump sum recovery be undesirable in any case, the Divisional Officer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used are paid for whether by an advance payment or by an on account payment.

314. As the issue of materials to contractors under the foregoing rules is permissible solely for the *bonâ fide* requirements of Government works, Subdivisional Officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under paragraph 303 are lower than the prevailing market rates, or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of Form 35 (without values) is recommended for watching that the aggregate of the quantities of any or all materials issued to a contractor, from time to time, for use on a work, remains within the estimated requirements of his contract.

(c) RETURN OF SURPLUS MATERIALS.[1]

315. Government does not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts under paragraph 310. Such materials are the property of the contractors and can be taken over by Government, if required, for use on other works in progress, only by [illegible] ials [illegible] tor

1. Contractors are, however, not at liberty to remove from site of works without the written permission of the Divisional Officer materials which have been issued to them for use on a work, and a stipulation to this effect should ordinarily be entered in their agreements.

(d) TOOLS AND PLANT LENT FOR USE.

316. The rules in paragraphs 303 to 315 do not apply to tools and plant. Articles borne on the Tools and Plant account of the division may, in accordance with any local rules on the subject, be lent temporarily to contractors for use on Government works being executed or maintained by them. See also paragraphs 218 and 221.

III.—Direct to Works.

(a) DETAILED ACCOUNTS OF MATERIALS ISSUED.

317. (*a*) In all cases materials issued direct to a work should, as soon as received, be brought to account as indicated below :—

Source of receipt of materials.	Head of Account to be credited.	Value to be credited.	Mode of effecting adjustment of cost
(1) Stock (including Manufacture)	Stock .	At Issue rates .	Through Stock accounts at the end of the month
(2) Transfer from another work.	Work concerned	At a valuation under paragraph 321(*d*)	By a special transfer entry in Form 53 prepared as soon as the materials are received.
(3) Transfer from another division or department.	Purchases .	At rates charged by the division or department concerned.	Ditto.
(4) Suppliers . . .	Purchases .	At rates payable to the suppliers under their contracts	Ditto
(5) Obtained through the Stores Department, London	London Stores .	The English cost *vide* paragraphs 416 *et. seq*	Ditto.
(6) Indian Charges on (5) .	Head concerned	Actual charges incurred *vide* paragraphs 420 and 421.	Through cash account or transfer entry as the case may be.

The full value credited to the head concerned should be debited to the work (paragraph 318).

(*b*) In the case of materials received direct from suppliers full details of the articles received should at the same time be entered in a measurement book, Form 23, with the full name of the work as entered in the estimate, *vide* paragraph 281(*c*).

318. (*a*) When materials are issued direct to a work their cost is either treated as a final charge or debited to the suspense head "Materials" in the accounts of the work, as prescribed in paragraphs 334 and 335.

(*b*) When the suspense head "Materials" is operated on, a detailed account of all materials issued to, or returned from, the work should be kept in Form 35, "Detailed Statement of Expenditure of Materials," so that the total issues of each kind of materials may be watched with reference to the estimated requirements.

(*c*) When the cost of materials issued to a minor estimate is adjusted at once as a final charge (paragraph 339), no detailed account in Form 35 is necessary. The Subdivisional Officer should make his own arrangements for exercising detailed control over transactions relating to materials, and for verifying the unused materials in the event of the charge of the work passing from one officer or subordinate to another.

319. In the Detailed Statement of Expenditure of Materials, Form 35, No. 88. ... and values of such

(1) *Paragraphs 319-B and 319*—

Omit the words "Expenditure of" from the description of form No. 35 in the above as well as any other rules in the Code where form 35 is described as "Detailed Statement of Expenditure of Materials".

(2) *Page 204, Index—"Materials Account"*—

Entry No. C "Forms"—Item 1:—

Omit the words "Expenditure of" from the existing item described as "Detailed Statement of Expenditure of Materials".

[P. W. A. Code, No. 88, dated 1st February 1926.]

I. Issues to the work—(*a*) Issues from ... from the monthly Abstract of Stock Issues, Form 10, and (*b*) purchases from suppliers and transfers of materials from other works, divisions or departments shou'd be posted in detail from the vouchers and special transfer entries (*vide* paragraph 317) concerned, at the same time as the corresponding postings in the Works Abstract (Form 33 or 34) are made.

II. Issues from the work—(*a*) Materials returned to stock should be posted in lump from the monthly Abstract of Stock Receipts, Form 9, and (*b*) sales, writes-off and transfers elsewhere should be posted in detail from the vouchers concerned, at the same time as the corresponding entries in the Works Abstract (Form 33 or 34) are made.

Issues from the work should be posted as *minus* entries.

(*b*) DISPOSAL OF SURPLUS MATERIALS.

321. (*a*) Materials issued to works in excess of requirements may be transferred to stock provided that they are serviceable and certain to be required.

(*b*) All surplus materials at site of works which have been completed or stopped or on which outlay has been prohibited for any considerable length of time, should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to the Stock account, their value being credited to the work to which they were originally issued and debited to the work to which they are transferred or to the Stock account, as the case may be.

(*c*) No credit should be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time; but a list of the materials should be maintained in the subdivisional and divisional offices as a supplement to the half-yearly stock returns, unless the Superintending Engineer considers this unnecessary.

(d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.

NOTE 1. *These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and charged off to their accounts under paragraph 310. See paragraph 315.*

(c) VERIFICATION OF UNUSED BALANCES.

322. Unused balances of materials charged direct to works should be verified at least once a year in the manner prescribed in paragraphs 361-3 of the Public Works Department Code. Whenever this verification is made, a report of verification of the materials should be prepared by the subdivisional officer in Form 37 and submitted to the divisional office. The following instructions should be observed in preparing the report —

(a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of principal items probably used. This should be done in the detailed statement at the top of the form, on the basis of the "progress" of work done on each sub-head, such authorised formulæ being adopted as may be in general use locally.

(b) Deducting these quantities from the total quantities of the materials issued to the work as per Form 35, the paper balances of the unused materials should next be arrived at and set forth against line C.

(c) The actual balances should be entered against line D, and the differences between the actual and paper balances should be set forth against line E. These differences should be priced at the actual rate of cost which should be deduced from the total value and quantity recorded in the Detailed Statement of Expenditure of Materials, Form 35.

(d) The report should then be completed by recording against line F remarks explaining action taken (1) to adjust the differences as per line E and (2) if the work has been completed, to dispose of the surplus balances as per line D, and by signing the printed certificates applicable to the case and scoring out the others.

(e) The differences as per line E may be due to (i) the adoption of formulæ for determining the actual consumption, (ii) unreasonable wastage, or (iii) shortage in some other form. All these differences should be investigated and dealt with in accordance with paragraph 359 (b), (c) and (d).

323. A similar verification of the unused balances of materials must invariably be made on the completion of a work, but on or before the completion of a work, when no more materials are required for use in construction, steps should first be taken to dispose of all surplus materials by transfer or sale, so that (1) the accounts of the work may promptly receive such credits as [illegible] debit of the sus- [illegible] net cost of the [illegible] balances awaiting clearance may be reduced to a minimum.

The report in Form 37 should in this case set forth both quantities and values throughout.

324. If the Gazetted officer or subordinate in direct charge of a work, the accounts of which are kept by sub-heads, is transferred before the accounts of it are closed, the unused materials at site of the work should be verified by the relieving officer in company with the relieved officer and the report prescribed in paragraph 322 should be prepared by the subdivisional officer and submitted to the divisional office.

325. A report is required annually of the value of materials at site of all works the accounts of which were open on the last day of the official year. This report should be prepared in Form 37 and submitted to the divisional office in the manner described in paragraph 323, as on completion of work, but it is not necessary that the balances should be verified at the close of the year if

(1) the work has been under construction for not more than three months

(2) the accounts of the work are expected to be closed within three months, or

(3) the balances were verified at any time during the year.

When the balances are not verified at the close of the year the figures against line C, "Paper balances of unused materials," of the report should be assumed to be the value of the materials at site, and lines D and E should be left blank.

326. Reports of Verification of materials in Form 37, prepared under paragraphs 322, 323, 324 and 325, should be dealt with in the divisional office in the manner described below :—

(*a*) A register of Clearance of Materials Account should be maintained in Form 38. A separate folio of the register should be reserved for each work for which a materials account is kept, and for facility of reference, the register should be supplied with an index.

(*b*) Each Report of Verification in Form 37 should be entered in Part I of Form 38 as soon as received.

(*c*) If any items of shortage or loss reported in line E of an intermediate report in Form 37, prepared under paragraph 322, 324 or 325, are ordered to be charged to the sub-head Contingencies of the estimate, or to the personal ledger account of a contractor, or to Miscellaneous P. W. Advances for recovery from any official or to the account of another work, the adjustment should be forthwith effected by a transfer entry, so that the total cost of the materials to the work may at once be corrected.

(*d*) But if any such shortage or loss is ordered to be written off by debit to a final sub-head of the estimate, other than Contingencies, or if there is a surplus and it is to be credited to one or more final sub-heads of the estimate, the consequent adjustments should merely be registered in Part III of Form 38. Such adjustments leave the total cost of materials unaffected, and can, therefore, be made only by inclusion in the final transfer entry which is made, on the completion of a work, under paragraph 359.

(e) As every Report of Verification prepared under paragraphs 322 to 325 deals with the progressive figures of the cost of materials, line E brings out up to date outstanding differences and not merely differences since last verification. This should be borne in mind when registering differences referred to in clause (b) above, so that adjustments once registered in Part III of Form 38 may not be registered again

(f) Action taken on intermediate reports, in Form 37, should be recorded on the reports themselves, but when each such report is finally disposed of, the fact should be recorded in Part I of Form 38 and the entry attested by the Divisional Accountant's initials.

(g) Final reports in Form 37, prepared under, paragraph 323, should, however, be registered in Part I of Form 38 as disposed of, as soon as orders on the closing balances and the items of difference, as per lines D and E of the report, have been passed by the Divisional Officer. These balances and items should then be transferred to Parts II and III of Form 38, where their clearance will be watched in the manner described in paragraph 359.

D.—ADJUSTMENTS.

327. In addition to cash payments and issues of materials there are other transactions relating to the accounts of works, which are of the nature of adjustments usually recorded in the Transfer Entry Book of the divisional office. The detailed rules governing such transactions are given in Chapter VIII.

E.—WORKS ABSTRACTS.

I.—Introductory.

328. An account of all the transactions relating to a work during a month, ... by the ... Major ... mated ... sional ... gether. ... ch the ... e kept ... ld be ... act B, ... t kept ... e ordi- ... , Form ... counts ... in Part ... Advance Payments, Secured Advances or Other Transac-

No 107.

Page 82, Paragraph 328—

In line 5 of this paragraph *insert* the following after the figures "Rs. 1,000":—

"or any other limit which may be fixed by the local Government,"

Insert the following as Rule 1 under this paragraph the numbers of the existing rules being corrected to 2 and 3:—

"1 In the case of Central Civil Works the monetary limit for sub-heads for which separate accounts have to be maintained under the above paragraph has been raised from Rs. 1,000 to Rs. 2,000".

[P. W. A Code, No. 107, dated 1st September 1926.]

tions of Contractors) the accounts should be kept on the simple form of Works Abstract, Form 34.

1. Percentage charges on account of Establishment, Tools and Plant, and Account and Audit, levied on works expenditure, under Rules 5 and 11 of Appendix 7, should not be shown in Works Abstracts and Registers of Works, though they are eventually included in the cost of works: *vide* Rule 2 to paragraph 583.

329. Ordinarily there should be one Works Abstract monthly for each working estimate, but if the estimate is for a large work which is divided into several sub-works, it will usually be found convenient to prepare a Works Abstract separately for each sub-work.

II.—Classification and Record of Final Charges.

(a) MAJOR ESTIMATES.

330. The division of a Major Estimate into sub-heads for the purposes of accounts is guided usually by the classification sanctioned in the abstract of the estimate. If it is intended to purchase or supply materials and to employ labour for construction separately (whether by contract or by departmental agency), the abstract of the estimate should be so framed as to show separately for each distinct item of artificer's work (1) the cost and quantity of "labour" and (2) the cost of materials. But if this is not the case, *e.g.* when any item of work is to be executed by contract and it is proposed to contract for the completed items of work, the abstract of the estimate may show merely the quantity and cost of each item of work. See paragraph 195 of the Public Works Department Code. In all cases miscellaneous charges of a general nature, which do not pertain to any sub-head in particular, may be treated as separate sub-heads, being grouped under one or more heads, *e.g.*, "Work-charged establishment," "Contingencies," etc. See paragraphs 142 and 196 of the Public Works Department Code.

1. When the number of sub-heads of an estimate is large it will be found convenient to assign a number to each sub head and to prefix this number to the name of the sub head, wherever it is used on vouchers, works abstracts, registers of works or other accounts

331. After a Major Estimate has been sanctioned it may be decided to make a change in the method originally contemplated for the execution of the work. In such a case the original abstract should be recast in accordance with the instructions laid down in paragraph *330* The details of cost and quantities already approved by competent authority should be rearranged and the revised abstract should be approved by the Divisional Officer and thereafter treated as the sanctioned abstract of the estimate for all account purposes.

332. [illegible]

part of an estimate can be separated from the rest, if any contract for the execution of work connected with it covers also work connected with the other parts It is advisable to adopt this course if one or more parts of a work or sub-work are completely executed long in advance of the others and no useful purpose will be served by keeping open the accounts of the completed parts

333. (a) The account of each sub-head in the Works Abstract should ordinarily exhibit

(1) "amount," i.e., total charges finally classified under the sub-head,
(2) "progress," i.e., total quantities executed from time to time, and
(3) "rate of cost," i.e., cost per unit on the basis of the recorded "amount" and "progress."

(b) In the case, however, of sub-heads which have been lumped together under paragraph 328 above, or sub-heads representing items of work which cannot be expressed in quantities, no quantities are shown in the abstract of estimate and the record of "progress" and "rate of cost" in the accounts is not necessary, the entries in the "amount" column being sufficient.

(c) In other cases the "progress" and "rate of cost" should be recorded in the accounts both during the progress of construction and on completion of work, but the monthly record thereof under any sub-head may, during the progress of construction, be dispensed with in the following cases under the written orders of the Divisional Officer which should specify reasons :—

(1) If the duration of construction under the sub-head is not expected to be more than three months,

(2) If the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

334. When provision is made in the abstract of estimate separately for "labour" and "materials" under any sub-head, the account of the cost of all materials issued to the work from stock, or by purchase, manufacture or transfer, should be kept under a single head, entitled "Materials," the sanctioned amount of which should be taken to be equivalent to the aggregate provision for "materials" in the estimate. This should be treated as a suspense head and the details of it recorded in Form 35 (*vide* paragraph 318), which should accompany the Works Abstract. The "labour" divisions only will thus appear in the Works Abstract as separate sub-heads of final outlay. During the progress of the work, the expenditure recorded under those sub-heads will be exclusive of the cost of materials, but on the completion of the work, the gross cost of each sanctioned sub-head of work, inclusive of the cost of materials, should be placed on record by making entries in the Register of Works, in the manner indicated in paragraph 359.

335. When the sub-heads of a work are divided into "labour" and "materials," the "rate of cost" of the labour charges relating to each sub-head can be watched separately and the necessary control over the expenditure on materials can be exercised through the suspense head "Materials" and the detailed statement in Form 35 supporting the entries under that head. It is unnecessary, therefore, for purposes of financial control over the outlay, either to record in the Works Abstract, month by month during the progress of construction, the outlay on the materials relating to each sanctioned sub-head of the estimate, or to strike the inclusive "rate of cost" of the whole sub-head monthly.

336. The charges classified under a final sub-head should include all ordinary expenses incidental to construction. If any part of a work is pulled down and rebuilt to any serious extent, the extra charges for construction should ordinarily be debited to the sub-head concerned unless they are recoverable from the contractor under the terms of his agreement. But if the amount involved be so large as to affect sensibly the cost or rate of the sub-head, it may be debited to the sub-head "Contingencies" instead or, with the sanction of competent authority, to a new sub-head additional to the original sanctioned sub-heads of the estimate.

337. In the accounts of Major Estimates a final sub-head, entitled "Additional Charges for Materials issued to Contractors," should be opened if the system of issue of materials to contractors has been adopted, and the rates charged to the contractors therefor under paragraph 308 or 309, as the case may be, are either more or less than the actual cost to Government. This sub-head should bear all losses on this account and receive credit for all profits as explained in paragraph 312. Carriage and incidental charges in connection with the materials issued to the contractors, should also be debited to this head, if, under paragraph 379, they are chargeable to the work.

338. If any receipts or recoveries are credited under the rules to the account of a Major Estimate, a special sub-head should be opened in the Works Abstract for the reception of all such credits

(*b*) MINOR ESTIMATES.

339. If the Superintending Engineer has desired the accounts of a Minor [illegible] agraphs [illegible] bridges [illegible] sues of [illegible] bject of exer[illegible]sing control thereon, to record their cost separately in the accounts, the procedure prescribed in paragraph 334 in respect of Major Estimates, may be adopted and a column opened for the suspense head "Materials," in the Works Abstract In all other cases the account of all final outlay on a Minor Estimate should be kept in a single column, headed "Final charges," in Works Abstract, Form 34.

III.—Suspense Accounts.

(*a*) GENERAL.

340. In addition to the head "Final charges," or the final sub-heads in the case of Major Estimates, a few suspense accounts are opened in Works Abstracts to record transactions of a temporary character which are either not adjustable as final outlay in the accounts of the works concerned or the correct classification of which cannot be immediately determined. These accounts are :—

(1) "Materials"—for the record of the cost of materials issued direct to work.

(2) "Contractors—Advance Payments"—for the record of advance payments and of their recoveries,

(3) "Contractors—Secured Advances"—for the record of secured advances and of their recoveries,

(4) "Contractors—Other Transactions"—for the record of all other debits or credits to contractors awaiting settlement, and

(5) "Labourers"—for the record of unpaid wages of labourers and of their subsequent payment

(b) "MATERIALS" ACCOUNT.

341. The suspense account "Materials" has already been referred to in paragraphs 334 and 339 This account should be opened in the Works Abstracts of Major Estimates if materials are issued direct to works. It may also be opened in the case of Minor Estimates if the transactions relating to the direct issues of materials are of sufficient importance.

So far as Works Abstracts are concerned this account is never cleared. Subdivisional officers should regard it as a temporary sub-head for the reception of all charges on account of direct issues of materials. The responsibility for clearing the head by transferring the charges to the final sub-heads of work when closing the accounts of the work in the Register of Works, rests with the divisional office, *vide* paragraph 359.

(c) "CONTRACTORS" AND "LABOURERS" ACCOUNTS.

342. Advance payments made to a contractor under the provisions of paragraph 334 of the Public Works Department Code should not be charged off as final outlay on the work or under any sub-head of it. A suspense head, "Contractors—Advance Payments," should be opened in the Works Abstract (Form 33 or 34 as the case may be) for the record of advance payments and their subsequent adjustment.

343. Advances made to contractors and suppliers under paragraph 275 of the Public Works Department Code, whether on the security of materials or otherwise as well as all recoverable payments made under proper authority to labourers and others on behalf of contractors, should be treated as advances made on account of the work concerned. They should not be charged to the general suspense head "Miscellaneous P. W. Advances," but incorporated in the Works Abstract as suspense transactions. The head "Contractors—Secured Advances" is intended solely for advances made to contractors, on the security of materials brought to site, under paragraph 275 (*a*) of the Public Works Department Code and the head "Contractors—Other transactions" should be used for all other transactions

344. The head "Contractors—Other transactions" is intended also for *watching the ultimate payment of the unpaid balances* of contractors' accounts. Similarly, the head "Labourers" is meant for the clearance of the unpaid wages of labourers. If a Running Account Bill or Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the Works Abstract as final charges or as

expenditure on the sub-heads concerned, and the amount remaining unpaid should be shown as a minus entry in the appropriate suspense column—" Contractors—Other transactions " or " Labourers."

345. The forms (Nos. 33 and 34) of Works Abstracts provide a column for each of the suspense accounts enumerated in paragraph 340. The use of the head " Materials " is explained in paragraph 334 and the foot-notes printed on the forms of the Works Abstracts explain the mode of making both original and adjusting entries under the other suspense heads.

346. If any wages of labourers remain unpaid after the completion of a work, the accounts of the work may be kept open for a period of one month, which may be extended to three months at the discretion of the Divisional Officer Thereafter the accounts of the work should be closed, the balance under the suspense head " Labourers " being left unadjusted This amount should be shown in any Completion Report or Statement that may be prepared under the rules in paragraph 292 of the Public Works Department Code, by a special remark, as a liability against the work, and it should be excluded from the total final expenditure on the work, so as to arrive at the amount actually brought to account.

1 If unpaid wages of labourers are claimed and paid subsequently to the closing of the

discretion of the Divisional Officer.

347. The account of a contractor should be closed as soon as his contract is completed. If he delays to receive final payment for more than one month after the final bill has been passed, a note to this effect should be recorded on the bill, the account of the work as passed on the bill should be incorporated in the Works Abstract on the authority of the bill and the balance due to him should be removed from the accounts of the work by credit to the head " Public Works Deposits," to be dealt with thereafter under the rules relating thereto.

348. Disbursing officers are responsible for keeping a strict watch over ...ers," ...it or ...nent ...ract ...346, ...osed ... the

No. 80.

Page 87, Paragraph 348—

Insert the following between the words "Abstract" and "should" in lines 5 and 6 :—

" and the record of unpaid wages maintained under paragraph 278(*e*)."

[P. W. A. Code, No. 80, dated 1st December 1925.]

(*a*) Unpaid balances of partly paid running account bills or muster rolls are invariably incorporated, *vide* paragraph 344,

(b) The value of materials received from sources other than stock (including manufacture), whether for issue to contractors or for issue direct to works, is at once brought into the accounts of works even though payments to suppliers and adjustments crediting the transfer accounts concerned, may not be made at once, *vide* paragraphs 312 and 317, and

(c) Wholly unpaid muster rolls and bills of contractors and suppliers are sometimes taken to account, *vide* paragraphs 346 and 347.

Disbursing officers are, however, responsible for keeping a strict watch over all liabilities with a view to settle them promptly. Money indisputably payable should never be left unpaid It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date, *vide* Article 194 of the Civil Account Code, Volume I.

350. If any liabilities of works are incurred on behalf of contractors under the provisions of paragraph 299, arrangements should be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course On the analogy of the rule in paragraph 275, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, should invariably specify (1) the full name of the work as entered in the estimate, (2) the name of the sub-head thereof if any and (3) the recoverable charges, if any, with the name of the contractor or other person from whom recoverable

V.—Record of Progress.

351. Entries of "progress" in the Works Abstracts (*vide* paragraph 333) should be supported by details in the statement provided for the purpose on the reverse of the Works Abstract form. These details should be furnished by the Engineer or subordinate in charge of the work or by any executive officer or subordinate detailed for the purpose, and should be based on entries already made in the measurement book. Their compilation from measurement books, vouchers or other records, by members of the office establishment should not be permitted. The following points should be specially borne in mind :—

(i) Only "quantities" actually measured and paid for should be reported as "progress."

(ii) The progress reported should specify the quantities executed "up to date," sets of earlier measurements covered or superseded by later ones being ignored.

(iii) The progress of an item of work should be so reported as to describe as approximately as possible, in terms of the unit adopted, the quantities of work executed up to the required standard.

NOTE —It is recognised that perfect accuracy cannot always be secured in making intermediate reports of progress A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed with in cases covered by paragraph 333.

VI.—Preparation, Completion and Disposal of Works Abstracts.

352. The Works Abstract should be prepared in the sub-divisional office

No. 81.

Page 89, Paragraph 352—

Introduce the following sentence before the word "The" in line 11:—

"The closing balances arrived at under the suspense head "Labourers" in each case should be agreed with the connected record of unpaid wages and its correctness should be certified over the dated initials of the Sub-Divisional Officer."

[P W. A. Code, No. 81, dated 1st December 1925.]

... will be made in respect of the direct charges and adjustments made by the Divisional Officer and the abstract checked and closed under the supervision of the Divisional Accountant, who should record a certificate in the following form:—

"This Abstract has been checked $\frac{\text{by me}}{\text{under my supervision}}$ I have personally compared all the items in the 'Details of contractors' closing balances' with the Contractors' Ledger and found them correct"

1 The posting of stock and adjustment transactions may, if preferred, be done entirely in the divisional office

2. Postings made in the sub-divisional office should be in black ink and all postings and corrections made in the divisional office in red ink.

3. Office copies of Works Abstracts need not be kept, as the originals are returned by the divisional office after completion. Before the Works Abstracts are sent to the divisional office, the up to-date totals should be entered forward in the returns for the following month and these should be corrected, if necessary, on receipt back of the Works Abstracts from the divisional office.

353. When finally completed in all respects, all the Works Abstracts of a month should be examined by the Divisional Officer and any explanations necessary called for from the Sub-Divisional Officer. The monthly examination of the Works Abstracts is an important part of the duty of the Divisional Officer and must not be omitted He must initial (and date) them in token of the performance of this duty.

F—REGISTER OF WORKS.

I.—Forms of Registers of Works and their Preparation.

354. (*a*) The permanent and collective record of the expenditure incurred in the division, during a year, on each work estimated to cost more than Rs. 1,000, is the Register of Works. This record is maintained in the divisional office.

(*b*) There are two forms of Registers of Works corresponding respectively to the two forms of Works Abstracts (Forms 33 and 34) for Major and Minor Estimates. The detailed form, 40, should be used for Major Estimates and the simpler form, 41, for Minor Estimates. In respect of petty works no record is necessary beyond the Petty Works Requisition and Account, Form 32, which is self-explanatory but, if desired, expenditure on these works may be recorded in the Register of Works for Minor Estimates, Form 41.

355. The Registers of Works are posted monthly from Works Abstracts. A separate folio or set of folios of Form 40 should be assigned to each Major Estimate, but entries relating to two Minor Estimates can be made on a single page of Form 41. When separate Works Abstracts are prepared, under paragraphs 329 and 332, for the sub-works or parts of a Major Estimate, the transactions relating to each Works Abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-works with the provision in the estimate. The following instructions should receive special attention :—

(a) The Register of Works is not a classified account of works; for facility of reference it should be supplied with an index which should be subdivided under the prescribed heads of account classification.

(b) The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned, the register of the original estimate should be closed and the revised estimate should [illegible] " Revised Esti- [illegible] o on which the original estimate is to be found should be entered thereon.

(c) In the case of works for which specific appropriations are sanctioned individually, *vide* paragraph 112, the amount of appropriation for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.

(d) The blank vertical columns in Form 40 should be utilised for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for "quantity" and the horizontal columns for "rate of cost" should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts, *vide* paragraph 333.

(e) In Form 41 the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense Accounts" should embrace the transactions under all the suspense accounts.

II.—Examination by Divisional Officer.

356. Before the date of submission of the monthly accounts to the Audit office, the posting of the Registers of Works should be completed and the registers should then be laid before the Divisional Officer for review. The monthly account of each work on which there has been expenditure during the month should be initialled (and dated) by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct. Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head, should

receive special attention, and Works Slips in Form 39 should be prepared and submitted to the Superintending Engineer when necessary, *vide* paragraphs 67 and 82 of the Public Works Department Code.

[illegible] ...ay allow an extra [illegible] ...he submission of [illegible] (paragraph 352)

2 It should be seen, with special reference to works on which there have been only petty [illegible]

III.—Closing the Accounts on Completion of Work.

(a) SETTLEMENT OF LIABILITIES AND ASSETS AND CLEARANCE OF SUSPENSE ACCOUNTS.

357. It is an object of great importance to close the accounts of works as soon as possible after the actual work of construction is completed, *vide* paragraph 78 of the Public Works Department Code If there is necessarily any delay in closing the accounts, it should be seen in particular that further charges are not incurred without the permission of the Divisional Officer.

358. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of cost necessary under the rules, *e g*, paragraphs 175, 176, 404 and 420 of the Public Works Department Code, have been duly made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts "Contractors" and "Labourers" have been cleared, *vide* paragraphs 345 to 348. If the whole or any part of the expenditure on the work is recoverable from another department, local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

359. The suspense account "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads concerned, before the accounts of a work can be closed so that, for statistical purposes, the full cost, inclusive of the value of materials of each class of work, may be worked out and placed on record. This is effected in the divisional office in the following manner:—

(*a*) After orders have been passed by the Divisional Officer on the final report of the value and verification of materials at site (*vide* paragraph 323), the action taken from time to time as to the disposal of surplus balances and to the adjustment of discrepancies and losses should be recorded in Form 38.

(*b*) Petty deficiencies and surpluses held to be due to the adoption of formulæ for determining the quantities used in construction, may be adjusted under the orders of the Divisional Officer by debit or credit to the sub-heads concerned, action being taken separately, if necessary, to make suitable revision of the formulæ in use.

355. The Registers of Works are posted monthly from Works Abstracts. A separate folio or set of folios of Form 40 should be assigned to each Major Estimate, but entries relating to two Minor Estimates can be made on a single page of Form 41. When separate Works Abstracts are prepared, under paragraphs 329 and 332, for the sub-works or parts of a Major Estimate, the transactions relating to each Works Abstract should be posted separately and an abstract for the entire work should be prepared on a separate folio or set of folios for comparing the cost of the work and its sub-works with the provision in the estimate. The following instructions should receive special attention :—

(*a*) The Register of Works is not a classified account of works, for facility of reference it should be supplied with an index which should be subdivided under the prescribed heads of account classification.

(*b*) The sanctioned amount of estimate should be entered in respect of each work. When supplementary estimates are sanctioned, the additional amounts sanctioned should be entered below the corresponding amounts of the original estimate and both totalled. But when a revised estimate is sanctioned, the register of the original estimate should be closed and the revised estimate should be entered on a fresh folio, prominently marked "Revised Estimate" in red ink, and a reference to the folio on which the original estimate is to be found should be entered thereon.

(*c*) In the case of works for which specific appropriations are sanctioned individually, *vide* paragraph 112, the amount of appropriation for the year should be noted in the register at the top of the page, any additions or deductions made during the year being noted in the same place.

(*d*) The blank vertical columns in Form 40 should be utilised for the final sub-heads of the estimate and for as many of the suspense heads as may be operated upon, but the sub-columns for "quantity" and the horizontal columns for "rate of cost" should be left blank in respect of sub-heads for which there are no quantities in Works Abstracts, *vide* paragraph 333.

(*e*) In Form 41 the final charges on works should be posted in the column "Total value of work done" and the single column "Suspense Accounts" should embrace the transactions under all the suspense accounts.

II.—Examination by Divisional Officer.

356. Before the date of submission of the monthly accounts to the Audit office, the posting of the Registers of Works should be completed and the registers should then be laid before the Divisional Officer for review. The monthly account of each work on which there has been expenditure during the month should be initialled (and dated) by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct. Actual as well as probable excesses, whether in the total cost of a work or sub-head or in the rate of cost of a sub-head, should

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358. Before the accounts of a work can be closed on its completion, it should be seen that any adjustments of cost necessary under the rules, *e.g.*, paragraphs 175, 176, 404 and 420 of the Public Works Department Code, have been duly made in the accounts, that all liabilities not originally brought to account have either been liquidated or since brought to account and that the balances under the suspense accounts "Contractors" and "Labourers" have been cleared, *vide* paragraphs 345 to 348. If the whole or any part of the expenditure on the work is recoverable from another department, local body or individual, action should be taken to effect or complete the necessary recovery before the accounts of the work are closed.

359. The suspense account "Materials" should be cleared and the total cost of materials should be distributed over the final sub-heads concerned, before the accounts of a work can be closed so that, for statistical purposes, the full cost, inclusive of the value of materials of each class of work, may be worked out and placed on record. This is effected in the divisional office in the following manner:—

(*a*) After orders have been passed by the Divisional Officer on the final report of the value and verification of materials at site (*vide* paragraph 323), the action taken from time to time as to the disposal of surplus balances and to the adjustment of discrepancies and losses should be recorded in Form 38.

(*b*) Petty deficiencies and surpluses held to be due to the adoption of formulæ for determining the quantities used in construction, may be adjusted under the orders of the Divisional Officer by debit or credit to the sub-heads concerned, action being taken separately, if necessary, to make suitable revision of the formulæ in use.

(c) Shortages and losses for which any contractors are held responsible should be adjusted by prompt recovery either in cash, or by debit to their personal ledger accounts. If they are recoverable from other persons the debit should be transferred to the "Miscellaneous P. W. Advances" account for recovery in cash or by deduction from pay bills.

(d) Other actual losses which are irrecoverable should be written off under the orders of competent authority, the charge being transferred to the sub-head Contingencies, or to the sub-heads concerned, or even to a new sub-head opened for the purpose, as may be considered suitable with due regard to the statistical value of the recorded cost of final sub-heads of work.

(e) The cost of surplus materials which cannot be sold or transferred elsewhere and losses on account of the sale or transfer of surplus stores at a reduced valuation, should be adjusted by charge to the sub-heads concerned.

(f) In making notes of these adjustments in Form 38, adjustments to be effected by debit or credit to the final sub-heads of the work should be kept distinct from those affecting other heads of account or the accounts of other works. Only transactions of the former class should be posted in the columns headed "If debited to sub-heads of this work" and marked G and H in Parts II and III respectively. See also paragraph 326.

(g) When Parts II and III of Form 38 are completely registered as above and there are no more adjustments to make, Part IV of the form should be filled up as follows :—

(i) Against line 1 should be entered, by sub-heads, the total calculated cost of materials used in construction, as per line B of the final report in Form 37 referred to in paragraph 323.

(ii) Against lines 2 and 3 should be entered, item by item, the adjustments registered in Parts II and III, respectively, of Form 38 in the columns marked G and H, *vide* clause (*f*) above.

(iii) Entries against lines 1, 2 and 3 should then be totalled up, so as *to arrive at the total debits to be raised against the final* sub-heads, by minus debit to the suspense head "Materials," on account of the cost of materials relating to each.

(h) On the basis of the totals of Part IV a closing entry should then be made in the Register of Works with the approval of the Divisional Officer, and the inclusive rates of cost of all the sub-heads concerned should be struck, entries being made as shown below :—

——	Quantity.	Amount.
TOTAL	1,00,000	20,000
Rate	..	20
Transfer entry of cost of materials, as per Part IV of Form 38	..	10,000
Inclusive cost	..	30,000
Inclusive rate	..	20

before permitting the accounts of the work to be closed. It is not necessary to clear this head by transferring the charges booked under it to other final sub-heads, but profits or losses which are not clearly traceable to known differences between the rates chargeable to contractors and the actual cost to Government, should not be accepted as correct without closer examination.

361. The accounts of annual maintenance estimates must be closed in the month fixed by the local Government, under paragraph 223 of the Public Works Department Code, as the last month of the working year for the purpose. Ordinarily, it should be possible to complete all the repair work and to settle the accounts of contractors and other suspense accounts, before the expiry of the working year. If, in any exceptional case, any work remains to be done and, in accordance with paragraph 225 of the Public Works Department Code, it is proposed to carry it on to completion, action should be taken as under :—

(1) The expenditure incurred in the next working year should be treated as expenditure against the annual maintenance estimate for that year.

(2) The suspense accounts of the work should be closed in the last month of the working year, by transferring the balances of all those accounts to the general suspense accounts "Public Works Deposits" or "Miscellaneous P. W. Advances," as the case may be, which should be relieved in the following month by retransferring the balances to the suspense account concerned in the accounts of the maintenance estimate for the next working year. All unsettled liabilities and assets should then be treated as those pertaining to the next working year's estimate.

(b) Closing Entries and Review of Expenditure.

362. (a) When the work is completed and the accounts of it have been settled and written up as indicated in paragraphs 358 and 359 a double red ink line should be ruled below the final entries and a note made in red ink " Work completed in......19....." *This note should be signed by the Divisional* Officer in token of his satisfying himself that all action has been taken under those paragraphs It will be the authority for treating the accounts of the work as closed, and a work should not be reported as completed in the divisional accounts unless this authority has been placed on record.

(b) If it is a Deposit Work, steps should be taken promptly to surrender the unexpended balance, if any, of the deposit with the approval of the Divisional Officer.

(c) Excesses over Estimates.

(i) *Excesses passed by Divisional Officer.*

363. If the total expenditure on the work is in excess of the sanctioned estimate and the excess is passed by the Divisional Officer under his powers,

the words "Excess passed by me" should be added to the completion note recorded under paragraph 362.

(ii) Completion Reports and Statements.

364. If, however, the excess is not within the Divisional Officer's powers to deal with, a Detailed Completion Report in Form 44 should be prepared or the item should be included in a consolidated Completion Statement of Works and Repairs in Form 45, as may be required under the rule in paragraph 292 of the Public Works Department Code. The completion note in the Register of Works should then be amplified thus :—" Work completed in . . .19 .... Completion $\frac{\text{Report}}{\text{Statement}}$ submitted with this office letter No....., dated .. ..19 ...."

The orders passed subsequently by higher authority on the excess reported in the Completion Report or Statement should also be noted in the Register of Works to complete the record.

IV.—Correction of errors after closing Accounts.

365. Should an error or omission in the recorded expenditure of a work come to light after its accounts have been closed, the accounts should be re-opened unless the sanctioned estimate has lapsed under the operation of the rule in paragraph 263 of the Public Works Department Code. If the estimate has lapsed, and the amount of the error or omission exceeds ten rupees, a full report of the circumstances should be made to the Audit Officer, who will decide whether any correction in the accounts is necessary and, if so, whether the revised sanction of competent authority should be obtained.

V.—Schedule of Rates.

366. The Schedule of Rates referred to in paragraph 193 of the Public Works Department Code should be prepared on the basis of rates prevailing in each locality As this schedule is required for the important purpose o preparing estimates and is also taken as a guide when settling rates i contract agreements, necessary analyses of the accepted rates for ear description of work, and for the varying conditions thereof, should, as f as practicable, be recorded

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G.—CONTRACTORS' LEDGER

[The rules in this section apply to all transactions with contractors in connection wit' contracts or jobs undertaken by them, whether relating to the execution of works or t supply of materials for works or stock]

I.—Form and use of the Ledger.

367. The accounts relating to contracts should be kept in the Contrac Ledger, Form 43, a separate folio or set of folios being reserved for all the tr. actions with each contractor for whom a personal account is maintai vide paragraph 368.

368. Except in the following cases a personal account should be opened in the ledger for every contractor, whether or not a formal contract has been entered into with him.

(a) If the work or supply entrusted to him is not important and no payment is made to him except on a First and Final Bill, Form 24, on completion. If any materials are issued to the contractor or any payments are made on his behalf, a ledger account must be opened.

No. 3.

Page 95, paragraph 368 (b), *lines 1 and 2*—

For " paragraph 40 " *read* " paragraph 291."

[P. W. A C., 1st Edn , No. 3, dated 1-10-22.]

... referred to in paragraph ... tors, separate ... c maintained, ... ıfficient as ex-

II.—Posting the Ledger.

369. The Contractors' Ledger should be written up in the divisional office. It is not necessary for the sub-divisional officer to maintain a similar ledger in his office but if he maintains one the divisional office may not require him to furnish extracts therefrom

370. Except when a contractor's account is to be closed and the procedure

No. 62.

Page 95, Para. 370—

Introduce the following as Rule 2 under this para. :—

" 2. When a deduction made from a contractor's bill for one work is creditable to the account of another work, and such credit is in connection with his contract for the latter work, two distinct sets of entries should be made in the ledger, one for the payment made on account of the former work, and the other for the recovery creditable to the latter, as if that recovery had been made in cash "

[P. W. A. Code, No 62, dated 1st July 1924.]

... value ... to his ... Debit ... orded ... ck or ... uded ... para- ... f his ... its in ... s :—

Net Transactions detailed by suspense heads :—

4. Advance Payments.
5. Secured Advances.
6. Other Transactions.

7. Name of work or Account and particulars of transactions.

Gross Transactions :—

8. Debits.
9. Credits.

10. Total value of work or supplies.

11. Remarks.

(*b*) Columns 8 and 9 constitute the ledger account proper and columns 4, 5 and 6 set forth the net effect of each posting on the three suspense heads making up the account. Column 10 is also not a part of the personal account but will be found useful for the purpose of exercising a check over the continuity of bills in the case of running accour

(*c*) Columns 1 to 3 and 11 require no explana' uctions for filling in columns 4 to 10 in the case of personal acc elow :—

No. 61.

Page 96, Para. 371 (c) (i).

Substitute the following for th'

" *When a deduction made fro.* able to the account of another work, his contract for the latter work, two di. in the ledger one for the payment made . the other for the recovery creditable to the made in cash. The second set of entries sho. in columns 6 and 9 against the name of the wo

[P. W. A. Code,

e entered the full relates except in account concerned, ief particulars des- d then be added, and the money columns 4, 5 that transaction only. he bill which are credit- actions should be posted, 9 against the name of the

th a work or account, the transactions quoting the number and date of agree-

(ii) Column 4.—" Advance Payments "—If the bill is a Running Account Bill A or B (Form 25 or 26), figure D of Account I should be posted in this column.

(iii) Column 5.—" Secured Advances "—If the bill is a Running Account Bill B, Form 26, figure E of Account II should be posted in this column.

(iv) Column 6.—" Other Transactions "—In the case of Running Account Bills, figure G of the Memorandum of Payments should be posted in this column. If a payment is made on a First and Final Bill, Form 24, no entry should be made in this column unless a recovery is made from the contractor on any account. In the case of transactions *other than these, the amount paid or* recovered should be entered.

(v) In columns 4, 5 and 6, debits to contractors should be posted as plus entries and credits as minus entries.

(vi) Column 8.—" Gross Transactions—Debits "—If it is a Running Account Bill, figure H of the Memorandum of Payments should be posted in this column, otherwise the total amount paid or chargeable.

(vii) Column 9.—" Gross Transactions—Credits "—Here should be entered the value of work or supplies creditable to the contractor, which will be figure F of Account I in the case of Running Account Bills.

(viii) Column 10.—" Total value of Work or Supplies "—In the case of Running Account Bills here should be entered the total value of work

done or supplies made up to date, as per figure A of Account I of Bill, but before posting the bill it should be seen that the figure shown in Account I of it as "Deduct value of work shown on previous bill" agrees with the last entry in column 10 of the ledger against the work concerned. In token of this check this last entry in column 10 should be initialled (and dated) by the Divisional Accountant.

III.—Petty Contractors' Account.

372. If the accounts of petty contractors are prepared in Form 30 (*vide* paragraph 291), a single ledger head should be opened for the running accounts of all petty contractors. This account should be posted from the accounts in Form 30. There should be no entries in columns 4, 5 and 6 of the ledger and columns 8 and 9 should be posted from columns 12 and 9 respectively of Form 30. Entry B of column 7 of Form 30 should appear in column 10 of the ledger as the total value of work done, and before posting in the ledger the Petty Contractors' Account of a work, it should be seen that the last entry in column 10 in respect of that work agrees with entry A in column 8, "Deduct value of work shown in previous bill," of the account to be posted In token of this check this last entry in column 10 should be initialled (and dated) by the Divisional Accountant.

373. When under paragraph 291 (*iii*) a petty contractor's account is to be removed from the ledger head "Petty Contractors' Account" to a separate personal account for him, the total value of work done up to date and the total payments up to date should be debited and credited, respectively, to the Petty Contractors' Account, and taken on to the personal account as credits and debits. This double entry should be made on the authority of the special deduct entries made in columns 7 and 13 of the Account of Petty Contracters, Form 30.

IV.—Balancing and Reconciliation.

374. The ledger accounts should be closed and balanced monthly. The closing balance of each personal account should be detailed so as to show, in respect of each separate work or account (Stock or Purchases), the amount outstanding if any under each of the three suspense accounts, (1) Advance Payments, (2) Secured Advances and (3) Other Transactions, with a quotation, in each case, of the last Running Account Bill and of all the vouchers supporting unadjusted outstandings under "Other transactions" not incorporated in the last Running Account Bill In the case of Running Account Bills these balances can easily be ascertained from the Memorandum of Payments as indicated in the table below and it will be found convenient in practice to make a note of the outstanding balances of each bill, in the ledger, when posting the bill, so that at the end of the

month the closing balance of the ledger account may be verified with the net result of the details already recorded :—

Class of balance.	Serial number of entry in Memorandum of payments on bill form.		
	Running Account Bill A	Running Account Bill B.	Running Account Bill C.
(1) Advance payments	2	2	
(2) Secured Advances	..	3	..
(3) Other transactions . .	4	5	2

NOTE.—See Note to paragraph 371 (c) (i)

375. The Petty Contractors' Ledger account should also be closed and balanced in the same way, the balances being recorded as pertaining wholly to the suspense head " Other Transactions."

376. The Divisional Accountant should be held responsible for the correctness of the Contractors' Ledger and for securing agreement, month by month, between the balances detailed in the works abstracts and the corresponding balances of the accounts in the ledger. He should further see that there is no indication of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose.

377. (*a*) Periodically all the personal accounts in the ledger should be examined to see (1) that balances do not remain outstanding for a long time without justification and (2) that, in the case of running accounts, bills are prepared at reasonable intervals

(*b*) Entries in column 10, " Total value of Work or Supplies," not bearing the initials of the Divisional Accountant recorded under paragraph 371 (c) (viii) should be reviewed in particular to ascertain the cause of delay, if any, in the preparation of final bills. This examination must invariably be made before a volume of the ledger is laid aside on completion, so as to ensure that all outstanding accounts in it are carried forward to a new volume.

V.—Scrutiny of Accounts by Contractors.

378. A contractor requiring a copy of his running account bill or an extract from his account in the Contractors' Ledger should be furnished with the same. He should be encouraged to look at his account in the ledger and sign it in token of his acceptance of it See also rule 2 under paragraph 299.

H.—SUNDRY RULINGS.

I.—Carriage and Incidental Charges.

379. (*a*) The cost of carriage of stock materials to site of work, and of all carriage charges in connection with the movement, from place to place, of

other materials issued to or provided specially for a work, should be charged direct to the account of the work, the exact classification of charge being as indicated below :—

Nature of issue of materials.	Head chargeable in the account of the work
I. Issues to Contractors under paragraph 308 :—	
(a) To the promised place of delivery .	"Final Charges" in the case of Minor Estimates and "Additional Charges for Materials issued to Contractors" in the case of Major Estimates
(b) Beyond the place of delivery, if incurred.	The personal account of the contractor under the suspense head "Contractors—Other transactions."
II. Issues to Contractors under paragraph 309.	Ditto.
III. Issues Direct to Works	The sub-head to which the cost of the materials is charged.

(b) When surplus materials are returned from a work to stock, the cost of carriage should be borne by the work, but if they are transferred to another work, the charge may be debited to either work as may be equitable.

(c) Incidental charges connected with the movement of materials issued to or provided specially for a work or returned therefrom, should be adjusted in the same way as the cost of carriage.

(d) In all cases the places from and to which conveyed, the distance, the quantity and the approximate weight must be clearly stated in the payment vouchers

II.—Charges for Examination of Soil.

380. The expense attendant upon the necessary examination of the soil for the foundations of works ordered by competent authority should be treated as outlay on works and not as a contingent charge, provision for it being made under the service head concerned in a requisition or estimate according to the sum involved.

III.—Municipal Rates and Taxes on Residential Buildings.

381. Municipal rates and taxes on public buildings occupied as residences, [illegible] under paragraphs 311 and 312 of the Public [illegible] estimates of the

No. 124.

Page 99. Paragraph 381.

Reconstruct this paragraph and the heading under which it appears, thus :—

III. *Rates and Taxes on Buildings.*

"381. Municipal or other rates and taxes on public buildings, residential or non-residential, when chargeable to the Public Works Department as the Department in administrative control of the building, *vide* entry 22 of Appendix 5 to the Civil Account Code, Volume I, should be treated as expenditure on repairs and debited to the maintenance estimates of the buildings concerned."

(P. W. A. Code, No. 124, da[illegible]ecember 1927.)

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amount payable on the contract, as certified by the employing authority. The debit on account of the advance made will be received from the Controller through the exchange account, and the responsibility for the final adjustment of the advance by recovery from the value of the work done rests with the em

No. 190.

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Page 100, paragraph 383—

Insert the following as Rule 2 under this paragraph:—

"2 The local Government will issue orders stating who shall be treated as a "responsible official" in each case for the purpose of proviso (*a*)".

(P. W. A. Code, No. 190, dated the 2nd September 1929.)

(P W A. Code, No. 197, dated 2nd December 1929.)

all of which cannot be classified ...
of account, the necessary detailed classification of the charge is set forth, and

(c) that as far as possible, the liability of a year is settled within that year (see also paragraph 361).

See also paragraph 273

1. These payments should not be charged to the minor head "Grants-in Aid", that head

No. 12.

Page 100—

Introduce the following as a new paragraph at the end of Chapter X:—

VI.—SCOPE OF SANCTION.

383-A. The authority granted by a sanction to an estimate is strictly limited by the precise objects for which the estimate was intended to provide. Accordingly it is not permissible to apply, without the sanction of the competent authority, any anticipated or actual savings whether due to the abandonment of a part of work or to any other cause, on a sanctioned estimate of a definite project, to carry out additional work not contemplated in the original project or fairly contingent on its actual execution.

[P. W. A. C., 1st Edn., No. 12, dated 1-10-22]

CHAPTER XI.—MANUFACTURE ACCOUNTS.

A.—INTRODUCTORY.

384. When materials are manufactured departmentally, either for the general requirements of works or for a particular work, a separate account, called a Manufacture Account, must be kept of the transactions connected with each manufacture. See also paragraph 430.

385. The detailed accounts of the expenditure on a manufacture are maintained in the same way as the accounts of a work and, in addition, an account is kept of the quantities and values of the products of the manufacture. The two sections of the accounts are known, respectively, as the "operation" and the "outturn" accounts.

386. The ordinary forms of the Registers of Works are unsuitable for recording the progress of the transactions of a manufacture. Form 42, Register of Manufacture, should be used instead.

387. It is essential that the accounts of a manufacture shall not remain open indefinitely. If the operations are seasonal, the accounts of each season should be kept separate and closed as soon as the operations are closed. In cases in which operations are continuous, the accounts must nevertheless be closed periodically, but at least once a year.

B.—OPERATION CHARGES.

388. A Manufacture Account is charged directly with (1) the value of raw materials issued from stock or obtained otherwise, (2) the cost of the labour employed, and (3) other incidental charges connected with the operations.

389. The following rules apply to certain special incidental charges :—

(*a*) Capital charges, such as the cost of land, kilns, special plant, etc., incurred in connection with a manufacture which does not extend beyond a single season, are debited wholly to the account of the manufacture.

(*b*) Capital charges in connection with a manufacture extending over more than one season should be debited, in the first instance, to a special account under the sub-head "Land, Kilns, etc." of the Stock account. This account should also be charged with the cost of repairs and renewals of the kilns, etc. All these charges should be recovered in suitable instalments[1] by debit to the "operation" accounts of the several seasons, the number of instalments and the amount chargeable for each season being determined on the merits of each case.

1. The decision as to the suitable instalments whereby the "Land, Kilns, etc." account is to be cleared periodically, as given by the authority sanctioning the initial charge, should be recorded in the Register of Stock, Form 12, and not deviated from without the further orders of that authority.

2. When the land, kilns, plant, etc. acquired for departmental manufacture operations are leased to a contractor of the division or other person, the rent charged should be credited to this special account and not to Revenue.

(c) If the manufacture is undertaken on behalf of other divisions or departments, or of local bodies or individuals, a charge should be made on account of establishment and tools and plant, if leviable under the rules, *vide* Appendix 7, for outlay on works undertaken on their behalf

(d) Save as provided in clause (c) above, no charge is permissible on account of the general establishment and ordinary tools and plant charges, or on account of interest on the capital cost of the land, ... all these charges should be included in

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acture such

No. 156.

Page 102, Paragraph 390—

For "paragraph 389 (*b*)" in line three *read* "paragraph 239."

(P. W. A. Code, No. 156, dated 10th January 1929.)

C.—VALUE OF OUTTURN.

391. A Manufacture Account is credited with the values of the manufactured articles and of the surplus materials sold or otherwise disposed of (paragraph 321).

392. The outturn account referred to in paragraph 385 should show, month by month, the quantities and values of each class of articles manufactured, compared with the corresponding figures shown in the estimate (if any). The detailed account for each month should be prepared in Form 36, Outturn Statement of Manufacture, and should be attached to the Works Abstract for the operation.

393. The rates for valuing manufactured articles should be so fixed as to represent, as accurately as possible, the actual cost of manufacture per unit, but should not exceed the market rates.

D.—GENERAL ACCOUNT.

394. A Manufacture Account is essentially a suspense account, as the cost of the operations cannot be cleared finally until they are closed. Manufacture transactions are, therefore, recorded under a distinct sub-head, called "Manufacture" of the Stock suspense account.

395. In the Stock accounts, the manufacture transactions should be recorded thus—

(a) "Operation" charges should be shown as receipts of Stock under the sub-head "Manufacture," charges representing value of Stock materials issued to manufacture being simultaneously treated as issues of Stock under the sub-heads concerned.

hould first be brought formally on the Stock account, by its value to "Manufacture" and simultaneously showing ·s as receipts of Stock under the sub-heads concerned.

any article of outturn, manufactured for a particular work, is valued, Rate of a similar article already in stock, the two articles should ap- the Stock accounts.

is leviable in respect of materials manufactured on behalf of other cal bodies and individuals, which are formally passed through the paragraph. See also paragraph 389(c).

e between the "operation" and "outturn" should be orders of competent authority before the accounts of a ed. If the orders issued have the effect of enhancing or f the outturn already brought to account, the adjustment itable entry (without any fresh quantities) in the Outturn ; in other cases, the loss or gain, as the case may be, should nditure or revenue head concerned by a regular transfer fect the "operation" account only. In all cases, the and "outturn" should equal each other on closing the it. See also paragraph 197, Rule 2.

CHAPTER XII.—SUSPENSE ACCOUNTS.

A.—INTRODUCTORY.

397. The account of the minor head "Suspense," sub-divided into as many of the five heads named below as may be required, is kept in each division under a single major head of expenditure unless the local Government has directed otherwise :—(1) Purchases, (2) Stock, (3) Miscellaneous P. W. Advances, (4) London Stores, and (5) Workshop Suspense These heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment, or recovery, in cash, or by adjustment The transactions, therefore, consist of both debits and credits, the latter being treated as reduction of expenditure when making up the account of the major head.

B.—PURCHASES.

398. When materials are received from a supplier or from another division or department, for—

(i) a specific work, or

(ii) stock, without being paid for during the month,

their value should be credited to Purchases, so that, *per contra*, the cost may be included at once in the accounts of the work or Stock, and those accounts, as well as the connected subsidiary accounts, may take cognisance of the receipt of materials at the earliest opportunity, even though the payment or adjustment of the cost may not be made for some time. See paragraphs 183, 312 and 317.

399. When the actual value of the materials is not known, it will suffice if an estimated figure is adopted, any difference being adjusted, as soon as known, by a *plus* or a *minus* credit to Purchases, as the case may be. See also Rule 1 to paragraph 400.

400. When the price of the materials is paid or adjusted in transfer, the payment should be debited to Purchases, and the outstanding credit thus cleared.

1. If the amount admitted in payment exceeds the amount credited to Purchases, the difference should be charged direct to Stock or to the work concerned.

401. Unclaimed balances in the Purchases account should be dealt with in accordance with the procedure prescribed for Deposit balances in paragraph 451 Paragraph 452 regarding the repayment of lapsed deposits applies *mutatis mutandis* to repayments of lapsed balances of Purchases.

402. The account of this head should be kept in Form 67, Suspense Register, the details being recorded in a separate set of folios for each of the two headings (1) Purchases for Stock and (2) Purchases for specific works.

C.—STOCK.

403. The head "Stock" is opened in all divisions in which stocks of materials are maintained for general purposes, *vide* paragraphs 359—360 of the Public Works Department Code. In divisions in which no stocks are maintained, this account should be opened only when any manufacture operations are undertaken.

404. The money limit for the Stock reserve of a division, prescribed by the local Government *vide* paragraph 360 of the Public Works Department Code, is meant to be applied to the value of materials acquired or manufactured for stock purposes only. Excesses over this limit are, therefore, permissible only when caused by unadjusted expenditure on manufacture operations connected with specific sanctioned works.

405. The account head "Stock" ... nected
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...idiary accounts of Stock are described in Chapters VII and XI.

D.—MISCELLANEOUS P. W. ADVANCES.

408. Transactions recorded under the head "Miscellaneous P. W. Advances" are divided into four classes :—

(1) Sales on credit.
(2) Expenditure incurred on Deposit Works in excess of deposits received
(3) Losses, retrenchments, errors, etc.
(4) Other items.

NOTE—Personal advances drawn from the treasury, and audit retrenchments made from bills cashed direct at the treasury, do not appear in the accounts of divisional offices. Advances made to contractors appear in the accounts of works.

... sold on credit, their value (*plus*, if re- ... 367 of the Public ... P. W. Advances ... unts of Stock or ... rect, and (2) the ... ncerned may be

No. 204.

Page 106, paragraph 409—

Substitute "Supervision" *for* "percentage" *in line* 2.

(P. W. A. Code, No 204, dated 2nd December 19...

410. Outlay on Deposit Works is ... to the amounts ... incurred in excess ... P. W. Advances pend- ... taken. See paragraph 416.

411. Under the heading "Losses, retrenchments, errors, etc.," appear the following :—

(a) Deficiencies in cash or stock.
(b) Actual losses of cash or stock.

No. 205

Page 106, paragraph 412—

Delete this paragraph

... Govern- ... tion of ... tlement ... ecovery ... es :—(1) ... 2) recover- ... ecoverable ... (*vide* Rule ... ances" on ... except as ... Government ... Works Depart- ... nt are cleared ... or authority,

No. 206.

Page 106, paragraph 413—

For the words "All other debits......... ..head 'Other items'" in the first two lines of this paragraph, *substitute* the following :—

"The head 'Other items' is meant for all debits, the allocation of which is not known or which cannot be adjusted until recovery or settlement is effected or write-off ordered."

(P. W. A. Code, No. 206, dated 2nd December 1929.)

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to some other head of account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off.

416. The detailed accounts of this head should be kept in Form 67 Suspense Register. For items falling under the class "Expenditure incurred on Deposit Works in excess of deposits received" details are not necessary, as these are recorded in the Schedule of Deposit Works, Form 65. For each of the other three classes of items, a separate set of folios should be reserved, and all the items under each class should be detailed so that their clearance may be watched individually. An abstract should be prepared to show the totals of all the classes.

E.—LONDON STORES.

417. The head " London Stores " is the suspense head through which are passed all transactions connected with stores obtained through the Stores Department, London The objects of this account are (i) that the stores received from England are brought on the accounts of Stock or works immediately on their receipt, without waiting for the advice of the payments made in England by the High Commissioner, (ii) that when the advice precedes the stores the receipt of the latter is watched, and (iii) that in all cases agreement is secured between the charge to Stock or works, and the payments made in England.

No. 245.

Page 107, Paragraph 419—

Substitute "(at £1=Rs. $13\frac{1}{3}$)" *for* "(at £1=Rs. 10)" in rule 1 under this paragraph.

(P. W A. Code, No 245, dated 4th October 1930.)

Page 107, Article 421—

Substitute the following for this article as amended by correction slip Nos. 115 and 130, dated the 1st March 192 and 1st February 1928, respectively :—

" 421. A surcharge at the rate fixed by the Government of India from time to time, to cover departmental expenses and marine insurance is added by the High Commissioner for India to the invoiced price (including freight) of all European Stores obtained through the India Store Department, London, by Provincial Governments, Commercial departments, including Irrigation Works, Government Commercial undertakings, Local Funds, Indian States, private individuals, etc., in calculating the cost debitable to or recoverable from these various sources.

1. When under special arrangements the contractor undertakes to deliver stores at an Indian port and not at the Stores Office in London, the surcharge leviable will be only for departmental charges.

2 The extra charge for Marine insurance covers the risk of losses during the voyage to India and not losses between the ship's side and the shore

3. [illegible] Provincial Governments, etc.".

4. In making recoveries from the agents of vessels on account of short delivery of stores, the surcharge should not be added to the invoiced value of the stores (including freight). Similarly in making recoveries from the agents of vessels on account of deficiencies or damage found in consignments of stores obtained from the Air Ministry or from other Departments of the British Government, the departmental charges levied by these authorities should, like those made by the India Store Department, London, be excluded from the value of such stores."

[P. W. A. Code, No. 262, dated 2nd January 1931.]

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CHAPTER XIII—WORKSHOP ACCOUNTS.

A.—INTRODUCTORY.

430. In many divisions there is a small shop for the execution of repairs to tools and plant or of small manufacture jobs. The accounts of works executed in such shops should be kept in the forms prescribed for repair works or manufacture operations, as the case may be.

431. Larger workshops, with special plant or machinery, also exist, which are treated as separate sub-divisions, or divisions, for account purposes. When such workshops [illegible]
the system of accounts [illegible]
When they are run mai[illegible]
kept in accordance with the general rules and principles laid down in this chapter. In either case, the exact forms to be used and the procedure to be observed will be settled in respect of each workshop in consultation between the local Government and the Accountant General.

432. For every job there must be an estimate of cost (providing for all charges, including the prescribed percentages for indirect charges, *vide* paragraph 437) sanctioned by competent authority and accepted by the indenting officer, local body or individual: see also paragraph 376 of the Public Works Department Code. The amount to be realised from the indenting party will, however, be based on the actual cost, though the authorised limit of cost, which the officer in charge of the workshop may incur without further authority, is that shown in the accepted estimate.

1. If the execution of a job for another division or department is likely to extend beyond one financial year, the limit of the cost which may be incurred in each official year should also be settled beforehand

B.—DIRECT AND INDIRECT CHARGES.

433. Receipt and expenditure transactions in connection with workshops are brought to account as follows:—

(*a*) Where capital accounts are kept of a workshop intended mainly for the needs of the Irrigation Branch (*i.e.*, if the workshop is to be regarded as being on a *quasi*-commercial basis), the capital expenditure should be recorded under the relevant division and sub-division of the major head 55. Receipts representing recoveries of capital expenditure will be taken in reduction of such expenditure, while revenue receipts and working expenses will be booked under a new minor head, opened under the corresponding division and sub-division of the major head XIII, entitled "Receipts from

Workshops," divided so as to meet the requirements of the *pro forma* accounts of the shop (*vide* paragraph 439).

(*b*) Where capital accounts are kept of a workshop intended mainly for the needs of the Civil Works Branch, all expenditure incurred upon it, whether of the nature of capital or of working expenses, should be recorded under the major head 41. Recoveries of capital expenditure will be taken in reduction of such expenditure; revenue receipts will be booked under a new minor head, opened under the major head XXX, entitled "Receipts from Workshops," divided so as to meet the requirements of the *pro forma* accounts of the shop.

(*c*) Where no capital accounts are kept of a workshop, for whichever branch intended, all expenditure should be booked under the major head 15 or 41, as the case may be, and all receipts, whether "recoveries of expenditure" or "revenue receipts," under the minor head "Miscellaneous" of the corresponding revenue head XIV or XXX.

434. All Capital charges on buildings, plant and machinery and stock materials, and all Revenue charges incurred on their maintenance and on the upkeep of the necessary general establishment, should be accounted for as ordinary Public Works transactions under the major head concerned, in accordance with the preceding article and under the general rules of other chapters of this code. These are charges which neither pertain to any individual job executed in the shops, nor are capable of direct apportionment amongst all the jobs, and are, therefore, met out of the grants of the Department, the distribution of such charges over individual jobs being made in accordance with the rule in paragraph 437.

435. All other expenses connected with the operations of a workshop are chargeable to the jobs concerned, and should, therefore, be accounted for under the suspense head Workshop Suspense (*vide* paragraphs 426 to 429). The charges pertaining exclusively to any job should be debited to it at once, and those of a general nature should be treated, in the first instance, as general charges (under one or more suitable headings) and apportioned subsequently amongst the jobs concerned in accordance with a definite procedure.

1 This paragraph does not apply to incidental charges connected with the stock of materials which should be dealt with under paragraphs 434 and 198.

2. All liabilities should be taken into account, even though undisbursed, so that the general charges may be correctly allocated month by month, and the recorded expenditure on each job may represent, as far as possible, the actual cost up to date.

436. In the case of jobs of all classes, the cost of operations should be charged off or adjusted in transfer (paragraph 427), as the case may be, month by month, but in the following cases the accounts of a job may be settled once a year in March, or in an earlier month if the job is completed earlier (*vide* paragraph 428):—

(*a*) When the total cost during the year is not larger than Rs. 500 or any other limit that may be fixed in consultation with the Accountant-General.

(b) When the monthly settlement of account is inconvenient to the indenting division or department.

... and in advance ... should be kept in deposit in

No. 174.

Page 112, paragraph 436, rule 2—

No. 237.

Page 112, paragraph 437—

In lines 5 and 13 of this paragraph *substitute* the words "supervision charges" for the words "storage charges".

(P. W. A. Code, No. 237, dated 1st September 1930.)

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centages to

(a) Sto

(b) Inte ... capital cost of buildings, plant and machinery.

(c) Maintenance charges of buildings, plant and machinery.

No. 71.

Page 112, Article 437—

In item (d) of the charges enumerated in this Article *add* the word "Buildings," between the word "of" and "plant."

[P. W. A. C., 1st Edition—No 71, dated the 3rd August 1925.]

...udit and ...ok value ...alculated ...usual to ...e of jobs executed for other divisions of the province.

... The ...

438. The indirect charges referred to in paragraph 437 should be brought to account whenever the settlement of the account of direct charges is effected under paragraph 436.

C.—ANNUAL ACCOUNT AND REVIEW.

439. Annually, *pro forma* accounts of each workshop should be prepared, consisting of—

(i) the Capital Account, showing the values (after making due allowance for depreciation) of the buildings, machinery and plant, and stock

No. 72.

Page 112, Article 439 (iii)—

In clause (c) of this article *add* the word "Buildings" between the words "of" and "machinery."

(P. W. A. C., 1st Edition—No. 72, dated the 3rd August 1925.)

(*iii*) the Profit and Loss Account, showing on the one side the actual working liabilities of the year, *e.g.* (*a*) interest calculated on the mean capital of the year under all the heads named in (*i*) above, (*b*) the actual maintenance charges of buildings and machinery and plant, (*c*) depreciation of machinery and plant calculated on the capital value thereof and (*d*) general establishment charges *plus* (1) a suitable addition thereto on account of leave and pensionary charges and (2) one per cent. for audit and accounts establishment, only on such jobs in respect of which this percentage is not credited to the major head "23—Audit" in the regular accounts (*vide* Rule 2 to paragraph 11 of Appendix 7); and on the other side the percentage charges made under paragraph 437, excluding the 1 per cent. for audit and accounts establishment credited to "23—Audit" under Rule 1 to paragraph 11 of Appendix 7.

440. The Accountant General should review the annual accounts of a workshop, in consultation with the officer in charge of it, and submit a report to the local Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentages fixed by the local Government for the several charges referred to in paragraph 437 above.

1 To facilitate the review of percentages it will be found convenient to show, in the Profit and Loss account, not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.

CHAPTER XIV.—DEPOSITS.

A.—INTRODUCTORY.

No. 207.

Page 115, paragraph 444, Rule 1—

Alter "30th April" to '15th June".

(P. W. A. Code, No. 207, dated 2nd December 1929.)

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Dep
which are passed through the accoun head —

(*a*) Cash deposits of subordinates as security

(*b*) Cash deposits of contractors as security,

(*c*) Deposits for work to be done,

(*d*) Sums due to contractors on closed accounts,

(*e*) Miscellaneous deposits.

The interest-bearing securities referred to in class II are deposited by subordinates and contractors. These do not pass through the regular accounts of the division.

B.—SECURITY DEPOSITS.

442. Security deposits of subordinates and contractors, whether made in cash or in one of the forms of security referred to in paragraph 443 are covered by a bond or agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated. Reference to such bond or agreement should be recorded in the Deposit Register or the Register of Securities, as the case may be.

443. The recognised forms of Interest-bearing Securities, and the rules to which they are subject, are indicated below :—

(*a*) Government Securities other than Post Office 5-Year Cash Certificates. (*b*) Municipal Debentures and Port Trust Bonds.	Under the rules in chapter VIII of the Government Securities Manual issued by the Controller of the Currency.
(*c*) Post Office 5-Year Cash Certificates. (*d*) Post Office Savings Bank Pass Books.	Under the rules for Cash Certicates and Savings Bank accounts issued by the Post Office.

No. 235.

Page 115, paragraph 443 (e)—

For the first sentence "The depositor should..................pledgee", *substitute* the following:—

"The depositor should be required to get the receipts made out in the name of the pledgee."

(P. W. A. Code, No. 235, dated 1st July 1930.)

ld be re- receipts made in the d to the posit be months, be for- ountant , other- retained Officer. d receive the interest, when due, direct from the bank, on a letter from the pledgee authorising the bank to pay it.

444. Security Deposits lodged in the Post Office Savings Bank should be hypothecated to the Divisional Officer, or to the Subdivisional Officer if this has been specially authorised by the local Government. The Bank Pass Books should remain in the custody of the officer to whom the deposits are pledged.

1. All the Pass Books should be sent to the Post Office as soon as possible after the 30th April each year in order that the necessary entries on account of interest may be made in them.

445. Cash deposits of subordinates and contractors may be converted, at the cost of the depositor, into one or more of the forms of interest-bearing securities, provided

(i) that the depositor has expressly desired this in writing, and

(ii) that the acceptance of the new form of security is permissible under the rules as well as under the terms of the agreement or bond.

1. Cash which has actually been received or recovered may be converted even though the full amount of the deposit, which is being paid in instalments, has not yet been realised.

446. Percentage deductions on account of security, made from contractors' bills, should also be credited to the head Public Works Deposits. As an exception to this general rule, the security may be exacted by withholding from payment the required percentage of the value of work actually measured and passed, if the total amount recoverable on this account during the official year in any case is so small that its exclusion from the works outlay of the year is not likely to affect the grants appreciably. Amounts thus withheld appear in the suspense account, "Contractors—Other Transactions", of the work concerned, *vide* paragraphs 340 and 344.

447. Without the special orders of competent authority, no security deposit should be repaid or retransferred to the depositor, or otherwise disposed of, except in accordance with the terms of his agreement or bond.

1. The depositor's acknowledgment should be obtained in all cases of security returned. When an interest-bearing security is returned or retransferred, the acknowledgment should set forth the full particulars of the security.

C.—OTHER DEPOSITS.

I.—For Works.

448. Deposits for works other than *takavi* works are passed through the head Public Works Deposits. Such works are known as Deposit Works and the detailed rules relating to them are given in Chapter XV.

II.—Contractors' Closed Accounts.

449. Under the rules in paragraph 347 sums due to contractors on closed accounts may be placed in the Deposit account. When a sum so held in deposit is ultimately paid to the contractor concerned, his acknowledgment should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

III.—Miscellaneous.

450. All other deposits are classed as Miscellaneous Deposits. This head also holds, until clearance, all items of receipt, the classification of which cannot at once be determined, or which represent errors in accounting awaiting adjustment.

D.—LAPSED AND CONFISCATED DEPOSITS.

451. In the accounts for March each year, the following classes of items in the Public Works Deposit account should be credited to Government as

No 55

Page 116, paragraph 451—

Insert the following at the end of Rule 1 —

"See also Note 1 to Article 206, Civil Account Code, Volume I."

[P. W. A. Code, No. 55, dated 1st December 1923.]

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during the

t years.

of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

452. Deposits credited to Government under paragraph 451, or confiscated under the provisions of an agreement or bond, cannot be repaid without preaudit by the Accountant General who will authorise payment on ascertaining (1) that the item was really received, (2) that it was credited to Government as lapsed or confiscated, and (3) that the claimant's identity and title to the money are certified by the Divisional Officer. The amount repaid should be treated as a refund of receipts under the major head to which it was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government, *vide* paragraph 263.

E.—ACCOUNTS OF PUBLIC WORKS DEPOSITS.

I.—Deposit Register.

453. A record of the transactions relating to Public Works Deposits should

accounted for in detail in the Schedule of Deposit Works, Form 65, a single entry for all such deposits will suffice.

II.—Schedule of Deposits.

454. From the Deposit Register a monthly extract, known as the Schedule of Deposits, Form 78, and showing for each item the opening balance, the receipts and adjustments of the month, and the closing balance, should be prepared for submission to the Accountant General. The entry for deposits for work to be done will be supported by the Schedule of Deposit Works

455. In the case of divisions where the total number of outstanding items under Public Works Deposits is usually very large but the number of items affected by the monthly transactions is small, the Accountant General may authorise the preparation of the Schedule of Deposits in the alternative Form 79. This form is in two parts—Part I, Abstract Account, giving the totals for each class of deposits, and Part II, Detailed extract from the Deposit Register. In Part II, only such items need be extracted from the Deposit Register as are affected by the month's transactions, but in the schedules for the months of June, September, December and March all current items should be shown, including those not affected by the month's transactions.

F.—ACCOUNTS OF INTEREST-BEARING SECURITIES.

456. T ... ...ected with interest-bearing securities do not pass ... division, ... depart- ... eipt and ... gister of ... Form 86, ... register ... pported ... ecurities ... te of the ... ount, or

No. 76

Page 117, paragraph 456—

Insert the following as Rule 1 under this paragraph and renumber the existing two rules as numbers 2 and 3 respectively :—

"If a security recovered in instalments is being deposited in the Post Office Savings Bank, no entries should be made in respect of it in the Register in form 85, until the security has been fully paid up The annual Account in form 86 prepared from the Register in form 85 should be completed in respect of the securities in course of recovery, by taking the recoveries of the period covered by the Account from the Deposit Register, verifying them at the same time with the actual recoveri[illegible] shown in the Register of Recoveries (paragraph 553).

(Public Works Account Code, No. 76, dated 2

C.—OTHER DEPOSITS.

I.—For Works.

448. Deposits for works other than *takavi* works are passed through the head Public Works Deposits. Such works are known as Deposit Works and the detailed rules relating to them are given in Chapter XV.

II.—Contractors' Closed Accounts.

449. Under the rules in paragraph 347 sums due to contractors on closed accounts may be placed in the Deposit account. When a sum so held in deposit is ultimately paid to the contractor concerned, his acknowledgment should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

III.—*Miscellaneous.*

450. All other deposits are classed as Miscellaneous Deposits. This head also holds, until clearance, all items of receipt, the classification of which cannot at once be determined, or which represent errors in accounting awaiting adjustment.

D.—LAPSED AND CONFISCATED DEPOSITS.

451. In the accounts for March each year, the following classes of items in the Public Works Deposit account should be credited to Government as

No. 55.

...ge 116, paragraph 451—

Insert the following at the end of Rule 1.—

"See also Note [illegible] to Article [illegible]06, Civil Account Code, Volume I."

[P. W. A. Code, No. 55, dated 1st December 1923.]

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...t years.

...of it, is to be reckoned as dating from the time when the item or the ... ay be, became first repayable.

452. Deposits credited to Government under paragraph 451, or confiscated under the provisions of an agreement or bond, cannot be repaid without preaudit by the Accountant General who will authorise payment on ascertaining (1) that the item was really received, (2) that it was credited to Government as lapsed or confiscated, and (3) that the claimant's identity and title to the money are certified by the Divisional Officer. The amount repaid should be treated as a refund of receipts under the major head to which it was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government, *vide* paragraph 263.

E.—ACCOUNTS OF PUBLIC WORKS DEPOSITS.

I.—Deposit Register.

parate deposit item; but in respect of deposits for work to be done which are accounted for in detail in the Schedule of Deposit Works, Form 65, a single entry for all such deposits will suffice.

II.—Schedule of Deposits.

454. From the Deposit Register a monthly extract, known as the Schedule of Deposits, Form 78, and showing for each item the opening balance, the receipts and adjustments of the month, and the closing balance, should be prepared for submission to the Accountant General. The entry for deposits for work to be done will be supported by the Schedule of Deposit Works

455. In the case of divisions where the total number of outstanding items under Public Works Deposits is usually very large but the number of items affected by the monthly transactions is small, the Accountant General may authorise the preparation of the Schedule of Deposits in the alternative Form 79. This form is in two parts—Part I, Abstract Account, giving the totals for each class of deposits, and Part II, Detailed extract from the Deposit Register. In Part II, only such items need be extracted from the Deposit Register as are affected by the month's transactions, but in the schedules for the months of June, September, December and March all current items should be shown, including those not affected by the month's transactions.

F.—ACCOUNTS OF INTEREST-BEARING SECURITIES.

... do not pass ... division, ... depart- ... eipt and ... gister of ... form 86, ... register ... pported ... securities ... te of the ... count, or

No. 76.

Page 117, paragraph 456—

Insert the following as Rule 1 under this paragraph and renumber the existing two rules as numbers 2 and 3 respectively:—

"If a security recovered in instalments is being deposited in the Post Office Savings Bank, no entries should be made in respect of it in the Register in form 85, until the security has been fully paid up. The annual Account in form 86 prepared from the Register in form 85 should be completed in respect of the securities in course of recovery, by taking the recoveries of the period covered by the Account from the Deposit Register, verifying them at the same time with the actual recoveries as shown in the Register of Recoveries (paragraph 553).

[Public Works Account Code No. 76 ...]

C.—OTHER DEPOSITS.

I.—For Works.

448. Deposits for works other than *takavi* works are passed through the head Public Works Deposits. Such works are known as Deposit Works and the detailed rules relating to them are given in Chapter XV.

II.—Contractors' Closed Accounts.

449. Under the rules in paragraph 347 sums due to contractors on closed accounts may be placed in the Deposit account. When a sum so held in deposit is ultimately paid to the contractor concerned, his acknowledgment should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

III.—Miscellaneous.

450. All other deposits are classed as Miscellaneous Deposits. This head also holds, until clearance, all items of receipt, the classification of which cannot at once be determined, or which represent errors in accounting awaiting adjustment.

D.—LAPSED AND CONFISCATED DEPOSITS.

451. In the accounts for March each year, the following classes of items in the Public Works Deposit account should be credited to Government as

No 55

ge 116, paragraph 451—

Insert the following at the end of Rule 1 :—

"See also Note 3 to Article 206, Civil Account Code, Volume I"

[P. W. A. Code, No 55, dated 1st December 1923.]

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it years.

of it, is to be reckoned as dating from the time when the item or the balance, as the case may be, became first repayable.

452. Deposits credited to Government under paragraph 451, or confiscated under the provisions of an agreement or bond, cannot be repaid without preaudit by the Accountant General who will authorise payment on ascertaining (1) that the item was really received, (2) that it was credited to Government as lapsed or confiscated, and (3) that the claimant's identity and title to the money are certified by the Divisional Officer. The amount repaid should be treated as a refund of receipts under the major head to which it was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government, *vide* paragraph 263.

E.—ACCOUNTS OF PUBLIC WORKS DEPOSITS.

I.—Deposit Register.

month, ... parate ... account ... single entry for all such deposits will suffice.

II.—Schedule of Deposits.

454. From the Deposit Register a monthly extract, known as the Schedule of Deposits, Form 78, and showing for each item the opening balance, the receipts and adjustments of the month, and the closing balance, should be prepared for submission to the Accountant General. The entry for deposits for work to be done will be supported by the Schedule of Deposit Works

455. In the case of divisions where the total number of outstanding items under Public Works Deposits is usually very large but the number of items affected by the monthly transactions is small, the Accountant General may authorise the preparation of the Schedule of Deposits in the alternative Form 79. This form is in two parts—Part I, Abstract Account, giving the totals for each class of deposits, and Part II, Detailed extract from the Deposit Register. In Part II, only such items need be extracted from the Deposit Register as are affected by the month's transactions, but in the schedules for the months of June, September, December and March all current items should be shown, including those not affected by the month's transactions.

F.—ACCOUNTS OF INTEREST-BEARING SECURITIES.

... with interest-bearing securities do not pass ... division, ... depart- ... eipt and ... gister of ... Form 86, ... register ... supported ... securities ... to of the ... court ...

No. 76.

Page 117, paragraph 456—

Insert the following as Rule 1 under this paragraph and renumber the existing two rules as numbers 2 and 3 respectively :—

"If a security recovered in instalments is being deposited in the Post Office Savings Bank, no entries should be made in respect of it in the Register in form 85, until the security has been fully paid up. The annual Account in form 86 prepared from the Register in form 85 should be completed in respect of the securities in course of recovery, by taking the recoveries of the period covered by the Account from the Deposit Register, verifying them at the same time with the actual recoveries as shown in the Register of Recoveries (paragraph 553).

(Public Works Account Code, No. 76, dated 2nd November 19...)

their acknowledgments by the authorised custodians (*vide* paragraph 443), are in his possession.

1. If any Post Office Savings Bank deposits have been hypothecated to a Subdivisional Officer under paragraph 444, the register for such securities should be kept by him and he should sign the annual certificate in respect of them.

2. The account procedure to be observed when a subordinate, who has furnished an interest-bearing security, is transferred to another division or department, depends on the terms of the agreement and on the procedure followed locally in regard to the disposal of the security. It should be prescribed by the Accountant General in consultation with the local Government.

CHAPTER XV.—NON-GOVERNMENT WORKS.

A.—INTRODUCTORY.

457. Non-Government Works are divided into three classes:—(1) Deposit Works, (2) Local Loan Works, and (3) Takavi Works.

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Funds
Audit

No. 198.

Page 119, paragraph, 458, Quotation from Audit Code, Rule 1—

For the words "adjusted ....concerned" at the end of this rule, *read* "charged as expenditure under ...

Boards, the hich ited n"; the uch ed.

No. 220.

Page 119, Paragraph 458. Quotation from Audit Code, Rule 2.

For the last sentence "The contribution against it", as inserted by correction slip No. 193, dated the 2nd September 1929, *substitute* the following:—

"The contribution should, for accounts purposes, be divided into two parts, the one representing a share of works expenditure and the other the usual percentages on that share to cover charges for Public Works establishment and tools and plant; and the expenditure as actually incurred together with the percentages should be charged against it. No charge for Audit and Accounts should be levied in such cases."

(Correction to Public Works Account Code, No. 220, dated 1st April 1930.)

Expenditure" as the case may be'.

agraph
rtment

(P. W. A. Code, No. 254, dated 4th October 1930.)

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Government Work.

B.—DEPOSIT WORKS.

I.—General.

462. When a Deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure, which is payable by it, to the Divisional Officer in one lump sum, or in instalments, and by such dates as may be specially ... paragraph 282 of the Public Works should be credited in the accounts

their acknowledgments by the authorised custodians (*vide* paragraph 443), are in his possession.

I. If any Post Office Savings Bank deposits have been hypothecated to a Subdivisional Officer under paragraph 414, the register for such securities should be kept by him and he should sign the annual certificate in respect of them.

as the expenditure incurred monthly will be adjusted against the funds of the District Board concerned by the Accountant General.

470. The percentages leviable (*vide* paragraph 464) should be adjusted month by month as the works expenditure is brought to account.

III.—Municipal, Cantonment and Port Trust Fund Works.

471. The special rules in paragraphs 467 to 470 may, if authorised by the local Government, be extended to Deposit Works of Municipal, Cantonment and Port Trust Funds, whose balances are lodged in the Government treasury.

C.—LOCAL LOAN WORKS.

472.[1] The rules under which payments on account of Local Loan Works may be made in the Public Works Department are reproduced below :—

I. Every loan to a Municipality, Port Trust, Indian State, or other Corporation will be recorded in the books of the Civil Accountant General concerned, and no part of it may be issued except under his orders. *

II. No public department or public officer may incur any expenditure or liabilities [illegible]

* * * * * * * * * * * * * * *

III. * * * * * * * * * * * * * * * *

IV. Funds spent by any public department or officer under Rule II shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are included by the spending department or officer.

NOTE.—Rules II to IV may be modified at the discretion of the Government concerned.

473. Expenditure on a Local Loan Work, incurred in accordance with the foregoing rules and under orders of competent authority, should be accounted for as outlay against the sanctioned loan, under the head "Q.—Loans and Advances by the Central Government" or "R.—Loans and Advances by the Provincial Governments," as the case may be, and shown in the Schedule of Debits to Miscellaneous heads of Account, Form 76, supported by a Schedule of Works Expenditure.

474. All charges debitable to a loan should be brought to account as they occur, so that the interest charges may be correctly calculated and adjusted in the Accountant General's office.

1. This rule applies also to the percentages (*vide* paragraph 464) leviable under the rules which should, therefore, be adjusted monthly by inclusion in the Schedule of Works Expenditure.

475. The limit of funds set aside for expenditure on a work during the year should be ascertained from the Accountant General by the officer authorising the expenditure, and [illegible] to the Divisional Officer for guidance. This limit should [illegible] priation for the work and should not be [illegible]

D.—TAKAVI WORKS.

I.—Provision of Funds.

476. It is not imperative, as in the case of a Deposit Work, that the estimated cost of a Takavi Work shall be deposited by the person or persons interested in the work, before any expenditure is incurred on it, as, if the amount due is not received in cash direct from them, it is recoverable through the Civil Department in the same way as arrears of Land Revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of Takavi Works, as recoveries through the Civil Department cause considerable trouble and delay in adjustment.

II.—Accounts of Expenditure.

477. The transactions relating to Takavi Works should be recorded under the head Takavi Works Advances, the full name of which is "P.—Deposits and Advances not bearing interest—Advances Repayable—Civil Advances—Advances of the Public Works Department." They should be accounted for in the Schedule of Takavi Works, Form 66, which shows the expenditure incurred on each work, the amount realized on account of it, and the outstanding balance of the account

478. The rules in paragraphs 464 and 465 relating to Deposit Works apply, *mutatis mutandis*, to Takavi Works. Rule 1 to paragraph 463 also applies.

479. The accounts of all works of construction or of special repairs should be closed as soon as the work is completed. Ordinary maintenance and repair works should, however, be considered as completed on the 31st October of each year (or any other date that may be prescribed by the local Government as the last date of the takavi year) and expenditure thereon incurred subsequently should be accounted for as pertaining to a new work of the following year, so that the transactions and balances relating to each takavi year may be kept distinct and separate

III.—Recovery through Civil Department.

480. The following procedure is prescribed for effecting recoveries, through the Civil Department, on account of the cost of individual Takavi Works, not covered by cash deposits received direct from the cultivators concerned :—

(a) A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator or cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash, and (6) the net amount still recoverable, should be prepared, in duplicate, by the Divisional Officer, on the completion of the work (see paragraph 479), and submitted to the Collector or Deputy Commissioner of the district concerned.

(b) On receipt back of the duplicate copy, duly accepted, the amounts accepted should be credited, on the authority of it, to the Takavi Works Advances account by debit to the head concerned (*vide* margin) in the Schedule of Debits to Miscellaneous heads of Account, Form 76, as the Civil Department will thereafter be responsible for effecting the necessary recovery.

"Q.—Loans and Advances by the Central Government—Advances to Cultivators," in the case of Minor Administrations
"R.—Loans and Advances by Provincial Governments—Advances to Cultivators," in the case of Governors' provinces.

IV.—Water-courses.

481. The foregoing rules apply to such water-courses only as are classed as Takavi Works. The account rules relating to water-courses of other classes are given in Appendix 6.

D.—TAKAVI WORKS.

I.—Provision of Funds.

476. It is not imperative, as in the case of a Deposit Work, that the estimated cost of a Takavi Work shall be deposited by the person or persons interested in the work, before any expenditure is incurred on it, as, if the amount due is not received in cash direct from them, it is recoverable through the Civil Department in the same way as arrears of Land Revenue. Endeavour should, however, be made to effect direct and prompt recoveries of the probable cost of Takavi Works, as recoveries through the Civil Department cause considerable trouble and delay in adjustment.

II.—Accounts of Expenditure.

477. The transactions relating to Takavi Works should be recorded under the head Takavi Works Advances, the full name of which is "P.—Deposits and Advances not bearing interest—Advances Repayable—Civil Advances—Advances of the Public Works Department." They should be accounted for in the Schedule of Takavi Works, Form 66, which shows the expenditure incurred on each work, the amount realized on account of it, and the outstanding balance of the account.

478. The rules in paragraphs 464 and 465 relating to Deposit Works apply, *mutatis mutandis*, to Takavi Works. Rule 1 to paragraph 463 also applies.

479. The accounts of all works of construction or of special repairs should be closed as soon as the work is completed. Ordinary maintenance and repair works should, however, be considered as completed on the 31st October of each year (or any other date that may be prescribed by the local Government as the last date of the takavi year) and expenditure thereon incurred subsequently should be accounted for as pertaining to a new work of the following year, so that the transactions and balances relating to each takavi year may be kept distinct and separate.

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(a) A certificate showing (1) the full name of the work, (2) the name and address of the responsible cultivator or cultivators, (3) the authority for undertaking the work, (4) the total expenditure incurred, (5) the amount (with full particulars), if any, recovered in cash, and (6) the net amount still recoverable, should be prepared, in duplicate, by the Divisional Officer, on the completion of the work (see paragraph 479), and submitted to the Collector or Deputy Commissioner of the district concerned.

(*b*) On receipt back of the duplicate copy, duly accepted, the amounts accepted should be credited, on the authority of it, to the Takavi Works Advances account by debit to the head concerned (*vide* margin) in the Schedule of Debits to Miscellaneous heads of Account, Form 76, as the Civil Department will thereafter be responsible for effecting the necessary recovery.

"Q.—Loans and Advances by the Central Government—Advances to Cultivators," in the case of Minor Administrations.
"R.—Loans and Advances by Provincial Governments—Advances to Cultivators," in the case of Governors' provinces.

IV.—Water-courses.

481. The foregoing rules apply to such water-courses only as are classed as Takavi Works. The account rules relating to water-courses of other classes are given in Appendix 6.

CHAPTER XVI.—TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS.

A.—GENERAL RULES.

482. The general rules under which one department of the public service may charge another department under the same Government, or any department under another Government, for services rendered or articles supplied to it, are given in Articles 33A and 110 of the Civil Account Code, Volume I.

[illegible] that department.

2. The value of Public Works stores issued to other departments is chargeable to them under Rule VIII of Appendix 6 to the Civil Account Code, Volume I

483. The cost of land acquired by the Civil authorities on behalf of the Public Works Department is chargeable in the accounts of the latter as part of the cost of the works for which the land is taken up; but when it is taken up for two or more non-commercial departments conjointly, the charge is not divided, but is wholly debitable to the department for which the greater part of the land was taken up. As regards establishment and contingent charges in connection with such acquisition, see Article 118 of the Civil Account Code, Volume I.

484. The rent of buildings hired for use as residences of Government servants of any Civil non-commercial department is chargeable in the accounts of the Public Works Department. When any land or building not belonging to the Public Works Department is hired by another department to be occupied for any other public purpose, the rent is payable by the department concerned, and Divisional Officers do not disburse rent for such premises unless ordered by the local Government to do so.

485. When prison labour is employed on Public Works, no charge is made by the Jail Department if the convicts are employed on Jail works, but in other cases the full market value of the work performed, as certified to by the Divisional Officer, is charged to the Public Works Department. See Rule IV of Appendix 6 to the Civil Account Code, Volume I.

486. When any land or building is transferred from one department to another under the same Government, the transfer shall be free of all charge, except when the property is transferred to or from a commercial department in which case the full market value of it will be charged.

487. Services may be rendered, or articles may be supplied, free of cost, by one division to another under the same Government (*vide* Article 110, Civil Account Code, Volume I) except in the following cases :—

(*i*) *Stores*—if they are issued from a Stock or Materials account (*vide* paragraphs 340 and 341) or if their transfer affects a work for which a separate capital or revenue account is kept.

(*ii*) *Other Services*—if they affect the accounts of (*a*) any work for which a separate capital or revenue account is kept, (*b*) of a work in progress, or (*c*) Suspense or Deposits.

—488.—Cash recoveries made from employés, contractors, etc., as also ...division on behalf of other divisions, departments or ... the payment being made by book ...as sometimes happens, ...treasuries on cheques ...easuries, are accounted

...ook transfer under the ...debiting or crediting it ...accounts if it appears ...See also paragraph 564 ...3.

...lishment and tools and plant ...transfer entry, in the amount

...*vide* paragraph 436

...artly rejected ; it may be rejected altogether if it does not pertain to the division ; otherwise it should be provisionally accepted in full and the dispute, whether as to the amount chargeable or as to other particulars of the transaction, should be settled separately in communication with the officer who advised the transfer. See also paragraphs 196 and 197.

1. Railway debits for amounts due on ...rrants and credit notes should be accepted in the accounts of the month in whic... are raised in the Railway Exchange

without reference to the issuing officers whose signatures on such warrants or notes should

492. When a charge is transferred to another division, department or Government for adjustment, the transfer is required to be supported either by the necessary vouchers, complete in all respects, or by a certificate signed by the Audit Officer of the department originating the transfer to the effect that the payment vouchers have been duly audited and passed in accordance with the rules. Divisional Officers are therefore responsible for obtaining proper vouchers in support of all charges to remittance heads in their accounts.

e necessary
the month
workshops
the cost is adjustable in accordance with the rules in paragraphs 435 to 437.

494. In respect of work done in a division for other divisions, departments, or Governments, the intimation of the transfer will be given, after audit, by the Accountant General to the Audit Officer concerned, or to the division or department for which the work is done, if in the same province. The division undertaking the work is responsible that the transactions are brought to account under the remittance head concerned, and that works accounts are maintained and vouchers submitted to the Accountant General in the same way as for works of the division itself. It will further be responsible that the estimate and appropriation for the work, as communicated or accepted by the party for which the work is done, are not exceeded without further authority from it.

1. For the purpose of this article work done includes jobs executed in workshops.

2. In the case of works which are assessable to percentage recoveries on account of establishment, tools and plant, etc., the amount of the estimate and appropriation, for the work should be rateably broken up into two parts to represent, respectively, the works expenditure and the percentage charges.

495. For other transfer transactions between Public Works divisions of the same or different provinces, the originating division should send an Advice of Transfer Debit (or Credit), Form 55, accompanied by necessary vouchers in the case of debits, to the division concerned as soon as the transaction occurs. The responding division should, if it accepts the transfer, acknowledge it on Form 56, Acceptance of Transfer. The debiting division will be responsible that the entry in its accounts is supported by the Acceptance of Debit, or Advice of Credit, as the case may be.

concerned.

496. In cases in which Advices and Acceptances of Transfer are exchanged direct by Divisional Officers of two provinces, those officers will be jointly responsible for clearing remittance transactions expeditiously in direct communication with each other. If an item cannot be accepted, and the intima-

tion of its rejection issues too late to reach the originating officer within the month in which he has brought it to account, the officer who is called upon to respond to it, should also inform his own Audit Officer, giving brief particulars of the debit or credit, and of the grounds of objection, with the number and date of the originating officer's Advice of Transfer and of his own intimation of objection.

497. In cases in which no Advices and Acceptances of Transfer are exchanged, the Divisional Officer is required to examine, as expeditiously as possible, the transfers which his Accountant General intimates to him to be responded to, and to report all his objections to the Accountant General, whether the transfer is brought to account provisionally or rejected.

498. The procedure prescribed in paragraphs 496 and 497 applies *mutatis mutandis* to transfer transactions, not relating to the execution of works, with (1) Railways, (2) Military Works Services, and (3) Posts and Telegraphs (Telegraph Section).

499. Except in respect of transactions of the following classes, the Divisional Officer may authorise the Divisional Accountant to sign Advices and Acceptances of Transfer for him :—

(*i*) when the transfer advised is a credit or a *minus* debit,

(*ii*) when the transfer accepted is a debit.

500. The Divisional Accountant will be responsible that there is clear authority of the responsible disbursing officers of his division for transfers advised to other divisions or departments, and that no charge advised by another division or department is considered as finally adjusted until all the necessary vouchers have been received and have further been completed by obtaining thereon, from the responsible disbursing officers of the division, the classification of the charge as attested by their dated initials. He should further see that, when a transfer advised to the division for adjustment is responded to provisionally, the objection raised thereon is pursued with a view to ensure speedy settlement.

CHAPTER XVII.—PAY AND ALLOWANCES.

No. 158.

Page 128, Paragraph 501—

Insert the following as Rule 2 under this paragraph :—

2. Payments to members of the department on account of rewards for passing examinations in languages should not be made without obtaining the previous authority of the Accountant-General (*See* Article 55 of the Civil Account Code, Volume I). Such payments are classified under "Allowances and Honoraria, etc."

(P. W. A. Code, No. 158, dated 10th January 1929.)

B.—PREPARATION OF BILLS.

I.—General.

502. Gazetted Government servants draw their own bills, but the claims of non-gazetted Government servants should be preferred separately by heads of offices under whom they are employed, and the latter should make proper arrangements for disbursing the amounts so drawn.

503. Separate establishment bills should be prepared by the drawing officer for each of the establishments specified below, the entries relating to each section of establishment, *e.g.*, the upper subordinates, Divisional Accountants, *draftsmen, clerks, etc., being grouped separately in each bill* :—

(1) One for all permanent members of the subordinate engineering service, Divisional Accountants and other establishments on a provincial scale,

(2) One for all other permanent establishments,

(3) One for all temporary establishments on a provincial scale, and

(4) One for all other temporary establishments.

For claims of travelling allowance a single bill will suffice, but entries must be grouped according to sections as in the case of establishment bills.

II.—Classification.

504. Bills paid at treasuries are incorporated in the general accounts of the province by the Audit office. Drawing officers are, however, responsible that (1) the name of the circle of superintendence and (2) the major head and

other particulars necessary for determining the accounts classification (*vide* paragraph 2 of Statement D of Appendix 4, and paragraphs 2 and 3 of Appendix 7), are recorded on each bill.

505. If as permitted by Article 38(*b*) of the Civil Account Code, Volume I, emoluments up to the date of transfer are not drawn before a Government servant proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointments being clearly specified on the bill.

cation in bills rests with the officers themselves.

C.—ENCASHMENT OF BILLS.

506. Non-gazetted Government servants' bills should be presented at the nearest district treasury for payment. They should be accompanied by a memorandum signed by the drawing officer and specifying separately the amounts of (*a*) cash required for disbursements and remittances to be made in cash, (*b*) cash orders required on each of the sub-treasuries subordinate to the district treasury, for payments to be made to establishments stationed near the sub-treasuries and (*c*) remittance transfer receipts on other district treasuries for amounts which may have to be disbursed outside the district but within the jurisdiction of the drawing officer. See also Article 170 (1) of the Civil Account Code, Volume I.

507. Gazetted Government servants, who are stationed at places where there are no treasuries or sub-treasuries, may utilise the services of barkandaz guards, if any, attached to their offices, for the encashment of bills relating to their personal claims and Government will accept liability for any loss caused by the act of the guard if the Gazatted Government servant is not at the station where the money is drawn.

NOTE.—This is an exception to the general rule that Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger, *vide* note printed at the top of Form 1, Civil Account Code, Volume I.

D.—DISTRIBUTION OF PAY AND ALLOWANCES.

I.—General.

508. Special attention is invited to Articles 70, 75 and 78 of the Civil Account Code, Volume I, prescribing the procedure for distribution of pay

far as

be con-

olidated

No. 109,

Page 130, Article 508.

(1) In *line 6* of this Article for "Form 20" *read* "Form S-62".

(2) *Add* the following as a "note" under this article :—

Note.—In the province of Assam a local form of acquittance roll is used and not Form S-62

[P. W. A. Code, No. 109, dated 2nd October 1926]

tely for each

e submitted to
"paid" and
which may be

tablishments
rtment, *vide*

...himself in a position to keep a proper watch over undisbursed amounts, by a periodical examination of acquittance rolls and office copies of bills, it is not necessary for him to keep a detailed account showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a subsidiary register, if found convenient.

1. This rule applies also to cash received by a subordinate officer for payment of pay and allowances, of Government servants serving under him

II.—Miscellaneous Recoveries from Establishment.

510. Ordinarily, recoveries on account of security deposits of employés should be made in cash when their pay is disbursed and should be credited in the cash book of the disbursing officer.

1 The local Government, in consultation with the Accountant General, may, however, prescribe that security deposits should be deducted from pay bills

2 The rule in this paragraph applies *mutatis mutandis* to all recoveries from employés which are creditable, under the rules, to some head in the compiled accounts of the division.

E.—SPECIAL ARRANGEMENTS TO PREVENT DELAYS IN PAYMENTS.

511. (*a*) To prevent abnormal delays in payments to establishments, in exceptional cases one or more of the following devices may be adopted under the orders of the local Government :—

(1) Drawing officers may be permitted to present the bills of their establishments direct at the nearest sub-treasury, but no officer should be allowed to draw on more than one treasury or sub-treasury.

(2) Remittance transfer receipts obtained by drawing officers in part payment of bills under paragraph 506, may, at the time of issue, be made payable at sub-treasuries of other districts within the province.

(3) The pay and allowances of subordinates employed in out of the way places may be remitted to them by postal money order at Government cost.

(*b*) Drawing officers may also make disbursements out of the revenue collections or other cash in their hands if so permitted, *vide* Article 1 of the Civil Account Code, Volume I.

The detailed procedure to be observed will be settled by the local Government in consultation with the Accountant General.

512. If the encashment of a bill for an advance on transfer is likely to delay a transfer which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any), works imprest or other available cash in the hands of the disbursing officer concerned, pending recoupment when the bill is subsequently encashed. In the accounts of such cash the amount advanced should not be charged off as a final transaction, but recorded as a temporary advance, so that the amount may continue to form part of the cash balance for which the disbursing officer is responsible.

F.—COMMUNICATION OF SANCTIONS TO AUDIT.

513. The pay and allowances of gazetted Government servants only are subjected to a system of personal audit. Orders affecting the personal emoluments, postings, leave, etc., of gazetted Government servants only should, therefore, be communicated to the Audit office by the sanctioning authorities. Changes in the personnel of subordinate establishments and in their emoluments should be indicated in pay bills and absentee statements by the authorities preparing those documents, who are responsible that orders of competent authority are obtained in each case as required by the rules.

1. If an order affecting a gazetted Government servant is notified in the Gazette, separate intimation to audit, by letter, is not necessary except in cases of urgency.

office by the 5th of each month.

514. All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary appointments should at once be communicated by letter to the Audit office.

515. In the case of all transfers of divisional, sub-divisional or other execu-

No. 180.

Page 131, paragraph 515, line 7—

For the words "under paragraph 382 of the Public Works Department Code" *substitute* "(*see* Audit Instruction under Fundamental Rule 107)."

(P. W. A. Code, No 180, dated 1st May 1929)

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over and receiving charge to be excessive, the [illegible]
as if he were on leave or on joining time, etc., as the case may be, for
much of the time as may be regarded as excessive.

CHAPTER XVIII.—CONTINGENT CHARGES.

A.—MODES OF OBTAINING CASH.

516. Cash required to disburse contingent charges is obtained from treasuries in one of two ways :—

I. By cheques, *i.e.*, in the same way as cash required for works payments, and

II Directly by bills, *i.e.*, in the same way as cash required for payment of pay and allowances.

The second of these methods can be adopted only if the local Government has authorised it.

1. Under the first method, contingent charges are incorporated in the Monthly Account of the division, whereas under the second method they do not enter the divisional accounts at all, though ultimately in the Audit office they are charged against the appropriations to which they relate.

B.—GENERAL RULES.

517. The rules in Chapter 6 and Appendix 5 of the Civil Account Code, Volume I, apply generally to the Public Works Department to the extent that they may not be inconsistent either with the authorised method of obtaining cash for contingent charges (*vide* paragraph 516) or with any of the special rules in this Code.

518. The expression Contingent charges as used in Public Works accounts does not include charges which under the rules in Appendix 4 are classified under some other head of expenditure, *e.g.*, Works, Repairs and Tools and Plant. Supplies and Services, though classed as a distinct head of account, are governed by the rules applicable to contingent charges. See also paragraph 521.

1. Cost of stationery, books and periodicals, chemicals for ferro prints, medicines and hospital necessaries, and cost of electric energy consumed in office buildings should be classed as supplies and services and not as contingencies.

519. If the contingent charges of a division excluding Special Contingencies (*vide* Article 82 of the Civil Account Code, Volume I), during a month, exceed the monthly limit for such charges fixed by the local Government, the bill for the month should be submitted to the Superintending Engineer for sanction, which will be signified by that officer countersigning the bill.

520. Payments to members of the department on account of rewards for passing examinations in languages should not be made without obtaining the previous authority of the Accountant General, *vide* Article 55 of the Civil Account Code, Volume I.

521. Contingent Charges, Supplies and Services and Grants-in-Aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

C.—SPECIAL RULES.

I.—When cheques are drawn on Treasuries.

522. When cash required for meeting contingent charges is drawn from treasuries by cheques, the account procedure will be as follows:—

(a) Payments made should be brought to account, in the first instance, in cash books or imprest cash accounts, like works payments

(b) At the end of the month all contingent charges (including Stock and adjustment transactions) should be consolidated in a bill in Civil Account Code Form 15 (headed *Not Payable at the Treasury*) for submission to audit with the Monthly Account. Particulars of the charges need not be entered in this bill except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges.

(c) For abstracting the contingent charges of the month the adoption of the form of the Contingent Register (*vide* Article 94 of the Civil Account Code, Volume I) is recommended. See also Article 96 of the Civil Account Code, Volume I

523. Payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash drawn from treasuries for payment of establishment charges.

1 Payments to Treasury Officers for value of service stamps obtained by indent should invariably be made by cheque, the indents being prepared in Form 87 The Treasury Officer will retain the indent and grant a receipt in a form written up by the clerks of the Treasury and signed by himself whatever the amount may be. See also Articles 5 and 98 of the Civil Account

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in Article 111 of the Civil Account Code, Volume I, without being formally responded to in the accounts of the division. Other debits, of which intimations may be received direct through Advices of Transfer Debit, and Stock and adjustment transactions arising, within the division, should be cleared, by an entry in the regular accounts, by debit to "the Accountant General's office on account of the Contingencies of the division," the transaction being incorporated in due course in the Contingent Bill as laid down in the rule already quoted.

525. The cash obtained for contingent charges should not be mixed up with balances of cash obtained for other purposes, and care should be taken that cash charges relating to other heads are not brought to account, even temporarily, as contingent charges or *vice versâ*

CHAPTER XIX.—DIRECTION AND OTHER SPECIAL OFFICES.

A.—INTRODUCTORY.

526. The rules in this chapter apply only to the offices of Chief and Superintending Engineers, Superintendents of Works, and other special officers not being Divisional Officers or their subordinate officers. These offices are described as special offices in this chapter.

527. The head of a special office is not concerned with the actual execution of works, with the disbursement of money, or with the provision or custody of any materials, otherwise than possibly as an officer of control. If, however, he is required at any time to assume an executive charge, the monetary and stores transactions of such charge should be kept distinct from the transactions of his special office, and accounted for under the rules applicable to Divisional Officers.

B.—RECEIPTS.

528. Nor do heads of special offices realise any departmental receipts. Any petty amounts received occasionally should be remitted at once to the treasury in accordance with the procedure prescribed in Article 5 of the Civil Account Code, Volume I. See also Article 3 of that Code.

1. For recoveries from the staff see paragraph 533.

C.—PAYMENTS.

I.—Introductory.

529. Thus, the monetary transactions of heads of special offices are practically confined to payments of office expenses and pay and allowances of themselves and the members of their offices. These may be divided into two distinct groups :—

I. Pay and allowances.

II. Contingent charges.

530. Cash required to meet these payments is obtained by bills drawn on treasuries under the rules in the following paragraphs.

1. It is also permissible to obtain cash for contingent charges from Divisional Officers instead of from Treasury Officers. Where this method is preferred, the detailed procedure will be prescribed by the Accountant General.

II.—Pay and Allowances.

531. The rules in chapter XVII for divisional offices apply *mutatis mutandis* to special offices. The following rules are peculiar to them.

532. The number of separate establishment bills prescribed in paragraph 503 may, however, be reduced in consultation with the Accountant General, who will specify the sections into which the bills should be divided.

533. Recoveries from the establishments of special offices are not subject to the rules in paragraph 510. They should, as far as possible, be made by deduction from their bills. When, however, the amounts recovered have to be paid into a court of law, or into the Post Office Savings Bank as security deposits, recoveries should be made in cash at the time of disbursement of pay and the amounts recovered should be forthwith remitted.

III.—Contingencies and Supplies and Services.

534. The general rules relating to Contingencies and Supplies and Services are given in Chapter 6 and Appendix 5 of the Civil Account Code, Volume I.

535. Charges for new supplies of, and repairs to, articles of the classes which, in the case of executive offices are classified under the head "Tools and Plant," are treated as contingent charges, etc. in the case of special offices.

EXAMPLES —Scientific instruments and drawing materials, office furniture, camp equipage, *motor cars, etc.*

536. The account procedure prescribed in chapter VII for Tools and Plant of divisional offices need not be observed in special offices in respect of the articles referred to in paragraph 535, though these will otherwise be treated as Tools and Plant for the purposes of the Public Works Department Code. Suitable registers showing the receipt, disposal and balances of the articles should, however, be maintained.

1. If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the Audit office, even though no adjustment of cost is required to be made under rule.

CHAPTER XX.—ACCOUNTS RETURNS OF SUBDIVISIONAL OFFICERS.

537. A Subdivisional Officer maintains the initial account records of cash and stores as described in Chapters VI and VII as well as a Works Abstract, with certain accompaniments, for each work in progress. All these records are, as a rule, written up as the transactions take place Subdivisional Officer is not, however, required to consolidate the transactions into a compiled account, this work being done in the divisional office for the entire division.

538. The initial accounts of cash and stores for a month should be closed on the 25th, or such earlier date between the 19th and the 25th, as may be fixed by the Accountant General for the purpose. The subsequent transactions of the calendar month should be treated as those pertaining to the accounts of the following month In the month of March, however, the initial accounts of the subdivision should be kept open until the 31st.

1 The object of this rule is that the accounts returns of subdivisions should reach the divisional office in sufficient time for the compilation of the Monthly Account of the division and its submission to the Audit office by the prescribed date

2 In cases where sectional officers are authorised to maintain separate initial accounts of

539. Immediately after the Cash Book of a month has been closed under paragraph 538, the Cash Balance Report, Form 5, prepared under paragraph 161, should be transmitted to the divisional office.

540. Copies of the Cash Book (supported by vouchers) should be sent to the divisional office twice a month or oftener as may be directed by the Divisional Officer The copy for the last period of each month should accompany the Cash Balance Report.

No. 92.

Page 137. Paragraph 541—

(1) Add the following at end of the 3rd line of this paragraph :—

"With a covering list in P. W. A. Form 93".

(2) Add the following at the end of clauses (c) and (d) each ibid :—

"With a detailed list in P. W. A. Form 94".

[P. W. A. Code, No. 92, dated 1st April 1926.]

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Page 137—Paragraph 541 (c)—

For the words " (accompanied by Form 35 where necessary " in line one *substitute* :—

"accompanied where necessary by Form 35 or 36",

paragraph 247) for each work in progress (*vide* paragraph 79) in connection with which there was any transaction during the month.

(*d*) A "Petty Works Requisition and Account," Form 32, for each petty work in progress in connection with which there was any transaction during the month (In original.)

(*e*) Transfer Entry Orders, Form 53, relating to the accounts of the month, excluding those proposed from time to time, *vide* paragraph 244.

542. Other accounts returns which Subdivisional Officers should submit to the divisional office are the following :—

(*a*) *Monthly*—

(*i*) "Statement of Receipts, Issues and Balances of Road Metal", Form 16, *vide* paragraphs 235 and 236.

(*ii*) Such statements or reports (*vide* paragraph 269) in connection with recoveries of rents of buildings and lands, as the Divisional Officer may require the Subdivisional Officer to prepare.

(*iii*) Estimate of probable requirements of cash, if prescribed by the Divisional Officer under Rule 1 to paragraph 136.

(*b*) *Half-Yearly*—Balance Return of Stock, Form 11, on or before the 20th April and 10th October

(*c*) *Yearly*—Register of Tools and Plant, Form 15, on or before the 15th October.

(*d*) *Occasional*—Reports of verification of stores (including materials at site of works), immediately after each verification.

CHAPTER XXI.—ACCOUNTS OF DIVISIONAL OFFICERS.

A.—INTRODUCTORY.

543. The cash and stock accounts of the divisional office for a month are closed on the last working day of the calendar month.

544. The Transfer Entry Book for a month should be closed as soon as possible after the expiry of the month, but before this is done, all necessary transfers, *e g.*, those relating to the levy of the prescribed percentages for establishment, tools and plant, storage charges, etc., should be made

1. The transfer entry relating to the levy of percentages for establishment, tools and plant, and accounts and audit charges, is effected on a single order of the Divisional Officer recorded in Form 62, the special form prescribed for the purpose, *vide* paragraph 562.

545. The cash and stock accounts of the entire division, as also all transfer transactions, should be scrutinised by the Divisional Accountant before they are incorporated in the Monthly Account and connected registers and schedules.

1. The Divisional Accountant's responsibility as a primary auditor extends also to the examination of all claims included in bills presented direct at treasuries by the Divisional Officer, and on behalf of the latter he should also examine the accounts of the disposal of money obtained on those bills.

2. [illegible]

B.—SCRUTINY OF ACCOUNTS.

546. The Divisional Accountant should examine the accounts returns of Subdivisional Officers on receipt to see—

(i) that they have be[illegible]

No. 63.

Page 139, Para. 546—

Substitute the following for clause (ii) of this para. :—

"(ii) that all sums receivable are duly realised, and on realisation credited to the proper head of account as well as to the personal account, if any, of the contractor, employee or other individual."

[P. W. A. Code, No. 63, dated 1st July 1924.]

or are recoverable from him under any rule or order, being recorded as such in a prescribed account.

It should be seen in particular that, on the basis of rates sanctioned by competent authorities, and of facts (as to quantities of work done, supplies made, etc , or services rendered) certified by responsible officers, the claims admitted for payment are valid and in order.

1 It is not necessary that the Divisional Accountant should check personally the arithmetical accuracy of all vouchers and accounts, but he is responsible that a cent per cent check is exercised efficiently under his supervision.

547. The Divisional Accountant should exercise a similar check, from day to day, in regard to (i) the transactions recorded direct in the cash and stock accounts of the divisional office, and (ii) bills and vouchers of subdivisions, which are submitted to the Divisional Officer for approval before payment is made by the Subdivisional Officer. In respect of charges, this examination should be conducted before the payment is made.

548. Every payment should be so recorded, and a receipt for the same so obtained *e.g*, see paragraphs 295 and 296 that a second claim against Government on the same account is impossible, and if it represents a refund of a sum previously received by Government, it should also be seen that the amount paid is correctly refundable to the payee

549. If the Divisional Officer has set a limitation on the drawings of any Subdivisional Officer on a treasury for any month, he should intimate the same to the Treasury Officer, and specify the date of commencement and termination of the account month of the Subdivisional Officer The Divisional Accountant, while examining the Cash Book of the Subdivisional Officer, should see that the total amount of cheques drawn by him during that month does not exceed the prescribed limit, see paragraph 141.

550. The Divisional Accountant is responsible that every order or sanction affecting expenditure to be accounted for in the Monthly Account, is noted at once in a suitable register (or other account), preferably one wherein the expenditure incurred against it can be watched readily. General sanctions [illegible] the Register of [illegible] those relating [illegible] be entered in [illegible] sanctions to special payments chargeable to the accounts of works, and other miscellaneous sanctions, Form 59, Register of Miscellaneous Sanctions, will be found suitable.

1. Forms 58 and 59 may also be used in respect of sanctions to contingent expenditure when this is not brought to account in the Monthly Account, but separate pages of these registers should be set aside for this purpose.

2 Sanctions to estimates for works should be entered in the Register of Works, even though a collective register of all sanctioned estimates be maintained by the Divisional Officer for his own information

551 If [illegible] have to operate [illegible] obtained imposing [illegible] h officer. Similarly, if disbursing officers of two or more divisions are concerned, the orders of the Superintending Engineer or higher authority should be taken. In

such cases it may be advisable to have a separate working estimate, or other sanction, to cover the transactions of each disbursing officer, and for the purpose of bringing the expenditure to account, these should be treated, as far as possible, as independent transactions pertaining to the same group of works or the same project. If this is not possible, special arrangements must be made for the check of the total expenditure against the sanction.

552. It is one of the functions of the Divisional Accountant to see that expenditure which is within the competence of the Divisional Officer to sanction or regularise, is not incurred, as a matter of course, under the orders of subordinate disbursing officers without his knowledge. All such items of expenditure should at once be brought to the notice of the Divisional Officer and his orders obtained and placed on record. See also paragraph 101

553. When a recovery has been ordered to be made from a contractor or
...other account
...at once in a
..., so that the
...accounts con-
...th the order

No. 97.

...ge 141. Paragraph 553—

Insert *the words* "in Form 95" *after the words* "register of series" *in line 4 and omit the word* "suitable" *preceding ...n.*

[P. W. A. Code, No. 97, dated 1st April 1926.]

...e on works in
...aragraph 250),
...red specially
for any work, or of materials received from dismantled structures. The amounts of such receipts are, however, not available for expenditure in excess of that authorised in the estimate for the work, and the Divisional Accountant should see that, without the orders of competent authority, the gross expenditure authorised is not exceeded, or surplus receipts realised are not utilised towards additional expenditure. He should, at the same time, watch the receipts, with a view to bring to the Divisional Officer's notice, and obtain that officer's orders on, all marked deviations from the provision for such credits in the estimates of works.

1 In the case of works the ... [illegible]
be cre...
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mates in respect of credits anticipated therein, and from the accounts in respect of receipts realised from time to time.

2 The Divisional Accountant should see also that savings due to abandonment of parts of a work, as evidenced by the quantities of the work executed or otherwise, are not utilised towards unauthorised expenditure.

555. After check every voucher should be enfaced with the word "checked" over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to audit (*vide* paragraph 576) should be "cancelled" by means of a perforating or endorsing stamp and kept carefully, to be made available for test-audit whenever demanded by the Accountant General.

1. Vouchers relating to contingencies, which do not amount to more than rupees twenty-five each, should be dealt with in the manner indicated in the certificate of the disbursing officer printed on Civil Account Code Form 15.

2 Stamps affixed to vouchers should be so cancelled that they cannot be used again, and if with this object they are punched through, care should be taken that the acknowledgment of the payee is not destroyed thereby.

3. Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on to Form 13, Account of Receipts of Tools and Plant.

556. The results of the examination of accounts and vouchers received from Subdivisional Officers should be intimated to them in all cases in which it is necessary to obtain further information, accounts, vouchers, certificates, etc, or to direct them to correct the relevant records of their offices or avoid the recurrence of any irregularity. The procedure to be observed may be prescribed by the Divisional Officer. The records connected with the results of the examination should be retained so as to be available for the Accountant General's inspection.

C—SETTLEMENT OF ACCOUNTS WITH TREASURIES.

557. As soon after the expiry of the month as possible, a monthly settlement should be effected with all treasuries in respect of the transactions of the entire division with them.

558. For payments into treasuries, consolidated receipts should be prepared in Form 50 for the whole of the remittances made to each treasury, and sent to the Treasury Officers for signature.

559. For cheques drawn, the pass books, duly completed for the month, should be obtained from the Treasury Officers with the certificates of issues from treasuries (which are prepared in the form reproduced below), and their agreement with the cash books of the division should be effected in Part II of Form 51, Schedule of Monthly Settlement with Treasuries, which also gives details of the differences.

I hereby certify that the total issues made from this treasury on cheques drawn against the account of Mr , Officer-in charge, Division, during 19 , amounted to Rs (in words).

The certificate of agreement should be recorded in the pass book over the signature of the Divisional Officer without recording any details of the uncashed cheques or other differences.

1 The pass book or list of cheques cashed is written up in Civil Account Code Form 66. It should remain in the divisional office as an account record of the office and should be sent to the treasury periodically on fixed dates (at weekly intervals in the case of the treasury at the divisional headquarters) to be written up. The identity and the amounts of the cheques entered as cashed should be examined at the earliest opportunity, the pass book being initialled (and dated) by the Divisional Accountant in token of the check.

2 Form 51 is required for submission to audit in original, *vide* paragraph 574 The office copy of the details recorded in it should be maintained in the cash book of the divisional office, the entries being made, over the signature of the Divisional Officer, just after the closing entries of the month referred to in paragraph 158.

3 If the Divisional Officer is placed in account with any treasuries which are in account with an Accountant General other than his own Audit Officer, or with a Military treasure chest, a separate Schedule of Monthly Settlement with Treasuries, Form 51, should be prepared in respect of the treasuries of each Audit circle

560. As subdivisional cash books are closed on various dates before the last date of the calendar month, and the accounts of subtreasuries are also not

closed on that date, transactions recorded in the cash books of the Public Works Department for a month may sometimes be responded to by the treasury in an earlier or a subsequent month. This disturbing factor should be borne in mind. Differences which are neither due to this cause, nor represent amounts of uncashed cheques, should be settled expeditiously in consultation with the Treasury Officer concerned.

D.—COMPILATION OF ACCOUNTS.

I.—Monthly Accounts.

(a) SCHEDULE DOCKETS

561. As cash vouchers and transfer entry orders, relating to (i) charges on ... and plant etc.,

No. 152.

Page 143, paragraph 561—

Insert the following as rule 1 under this paragraph, renumbering the existing rules 1 and 2 as rules 2 and 3.—

"1 Accountants General may, however, at their discretion permit Divisional Officers to post the Schedule Dockets at the end of the month from the Works Abstract as soon as the latter are completed and checked. Accountants General may also at their discretion dispense with the preparation and submission of a Schedule Docket for a work when the outlay on that work consists entirely of payments on muster rolls or other vouchers not required to be submitted to audit. In that case, the Divisional Accountant must record a certificate in the last column of the Schedule of works expenditure against the relevant item that the vouchers composing the item are such as are not required to be submitted to the audit office under the rules."

(P. W. A. Code, No 152 dated 1st December 1928)

9, Abstracts of Stock Issues and Stock Receipts, respectively, omitting those brought to account through the Cash Book and the Transfer Entry Book, *vide* Rule 2 to paragraph 186. The total of the month's stock transactions relating to each schedule docket should be entered therein as a single figure, ...

the case of works, and with the schedules concerned in the case of dockets of class (c) above. All the vouchers (including acknowledgments for stock supplied to contractors), transfer entry orders, survey reports, and sale accounts which are required to be submitted to audit (*vide* paragraph 576) should then be tacked to the respective schedule dockets which should be numbered in a separate series for each month.

1 The audit of schedule dockets is conducted in the Accountant General's office on the assumption that petty vouchers and initial stock accounts in support of the certified amounts

of unvouched and stock charges have been duly audited by the Divisional Accountant in detail and are available for test-audit. The Divisional Accountant is, therefore, personally responsible for the accuracy of these amounts as stated in schedule dockets

2. Some of the schedules referred to in clause (c) above include charges for works supported by a Schedule of Works Expenditure. Such charges and other transactions relating to the works expenditure should be posted in the schedule dockets for the works concerned.

562. For percentage recoveries made on account of establishment, tools and plant, and accounts and audit charges, a single schedule docket should be prepared in Form 62 embracing all Government, as well as Non-Govern- ...able under rule.

No. 77.

... paragraph 562—

... the following in line 2 *after* the words "ac... ...rges"—

... Appendix 7)."

(Public Works Account Code, No. 77, dated 2nd Nov...

... e recoveries (*vide* paragraph

... sfer entry transactions ... those noted in the ... margin, should be p... , from time to time, into one of the schedules or registers named below, to which the transaction relates :—

Stock

(c) Transactions referred to in paragraph 571.

(i) Registers of Revenue Realised,
(ii) Registers of Refunds of Revenue,
(iii) Registers of Receipts and Recoveries on Capital Account,
(iv) Registers of Recoveries on Revenue Account
} all in Form 46 (paragraphs 264 to 266), a separate register being maintained for each major head and in the case of works for which a separate revenue account is kept, one for each separate system or project.

(v) Registers of Rents of Buildings and Lands, Form 49 (paragraph 268), a separate register being maintained for each major head, etc as in respect of Nos. (i) to (iv),

(vi) Schedule of Debits to Remittances and
(vii) Schedule of Credits to Remittances,
} both in Form 77,

(viii) Schedule of Debits to Miscellaneous Heads of Account, and
(ix) Schedule of Credits to Miscellaneous Heads of Account,
} both in Form 76,

(x) Suspense Register, Form 67, in respect of transactions falling under the heads "Purchases" and "Miscellaneous P. W. Advances", *vide* paragraphs 402, and 416,

(xi) Deposit Register, Form 67 (*vide* paragraph 453),

(xii) Schedule of London Stores, Form 71 (*vide* paragraph 442),

(xiii) Schedule of Deposit Works, Form 65 (*vide* paragraph 463),

(xiv) Schedule of Takavi Works, Form 66 (*vide* paragraph 477).

(b) Of these schedules, Nos (i) to (v) and (x) to (xiv) have already been described in the paragraphs quoted against each.

1. Rent and other rev

2. When under a major head of revenue, there are more than one system of works, for which separate revenue accounts are kept, a summary of the receipts of all systems working up to the totals of the major head, should also be prepared.

(c) Schedules Nos. (vi) and (vii) are the schedules in which all remittance account transactions are collected, the entries being grouped under the headings given in the sample entries of Form 77.

(d) Schedules Nos. (viii) and (ix) are intended to collect all disbursements

No. 110.

Page 145, Paragraph 463 (d)—

(1) In lines 1-2 of Rule 1 under this paragraph *delete* the words "percentage recoveries for accounts and audit charges".

(2) *Insert* the following *after* the word "Account" in line 4 of Rule 1 under this paragraph :—

...veries for accounts and audit charges appear ... in the Schedule of Debits to Miscellaneous

(P. W. A.

... mentioned in ... edules referred ... finally in the ... the non-Public ... s on Income," "47.—Miscel- ... Debt—Savings ... d.").

... ge recoveries for ... and receipts on

works relating to certain Loc... classified under the final or de... Debits to Miscellaneous Head... this, ordinarily they should ... "Public Works Remittances— Form 77, as the case may be

564. At the end of the month, the stock transactions of the month, as

be completed in all other respects, e.g (i) in the Debit Schedules 77 and 76 and in the Deposit Register should be posted, from the detailed schedules

should be entered in the Credit Schedule, Form 77, as a single entry for treasuries of each Audit circle, under the head "Public Works Remittances.—II Public Works Cheques," or the exchange account head concerned, as the case may be (see also Rule 3 to paragraph 559).

1. Expenditure on famine relief works should be entered in Debit Schedule 76.

2. In the Schedule of Debits to Remittances the expenditure on the works referred to in clauses (a) (ii) to (a) (v) of paragraph 565 should be shown separately from that on other works

of unvouched and stock charges have been duly audited by the Divisional Accountant in detail and are available for test-audit. The Divisional Accountant is, therefore, personally responsible for the accuracy of these amounts as stated in schedule dockets.

2 Some of the schedules referred to in clause (c) above include charges for works supported by a Schedule of Works Expenditure. Such charges and other transactions relating to the works expenditure should be posted in the schedule dockets for the works concerned.

562. For percentage recoveries made on account of establishment, tools and plant, and accounts and audit charges, a single schedule docket should be prepared in Form 62 embracing all Government, as well as Non-Govern-
able under rule.
e recoveries (*vide* paragraph

No. 77.

g paragraph 562—

'the following in line 2 *after* the words "ac
arges":—

Appendix 7)."

(Public Works Account Code, No. 77, dated 2nd Nov

sfer entry transactions
those noted in the
margin, should be p , from time to time, into one of the schedules or registers named below, to which the transaction relates :—

Stock
(c) Transactions referred to in paragraph 571

(i) Registers of Revenue Realised,
(ii) Registers of Refunds of Revenue,
(iii) Registers of Receipts and Recoveries on Capital Account,
(iv) Registers of Recoveries on Revenue Account
} all in Form 46 (paragraphs 264 to 266), a separate register being maintained for each major head and in the case of works for which a separate revenue account is kept, one for each separate system or project.

(v) Registers of Rents of Buildings and Lands, Form 49 (paragraph 268), a separate register being maintained for each major head, etc., as in respect of Nos. (i) to (iv).

(vi) Schedule of Debits to Remittances and
(vii) Schedule of Credits to Remittances,
} both in Form 77,

(viii) Schedule of Debits to Miscellaneous Heads of Account, and
(ix) Schedule of Credits to Miscellaneous Heads of Account,
} both in Form 76,

(x) Suspense Register, Form 67, in respect of transactions falling under the heads "Purchases" and "Miscellaneous P. W. Advances", *vide* paragraphs 402, and 416,

(xi) Deposit Register, Form 67 (*vide* paragraph 453),

(xii) Schedule of London Stores, Form 71 (*vide* paragraph 442),

(xiii) Schedule of Deposit Works, Form 65 (*vide* paragraph 463),

(xiv) Schedule of Takavi Works, Form 66 (*vide* paragraph 477).

566. Similarly, the Schedule of Deposit Works and the Schedule of Takavi Works should be completed in respect of expenditure transactions, which should be taken from the relevant schedule dockets.

567. All debits to Stock should be collected in Form 72, Schedule of Debits to Stock. The entries in this schedule should be arranged in three groups—(1) "Manufacture," (2) "Land, Kilns, etc" and (3) "Other sub-heads." Under (1), should be detailed all manufacture operations in progress and under (2), all works in progress in connection with the acquisition, construction and repairs of land, kilns, etc. Under (3), should be shown (a) individually, all items of expenditure on the carriage, handling, etc., of stock materials when the cost of such processes is chargeable to Stock (*vide* paragraph 379), (b) individually, all items of acquisition of stock materials, for which an estimate is required under rule, and (c) collectively, all other items of acquisition of stock materials.

1. If the Divisional Officer is specially authorised by the local Government to sanction the carriage, handling, etc., charges up to a specified money limit, it will devolve upon the Divisional Accountant to conduct the audit of individual items of expenditure against the Divisional Officer's sanctions, but all items of this class should be detailed in the schedule

2. In respect of each manufacture operation, the outturn of the month (*vide* paragraph 385) should also be shown in the schedule, the operation and outturn being entered in two separate lines

568. An account of the suspense head "Stock" should next be prepared in Form 73, Stock Account. Part I of this form is the main account showing the receipts, issues and balances, classified by subheads, separate figures being given in respect of the subheads "Manufacture," and "Land, Kilns, etc" and all the other subheads (*vide* pragaraph 406) being lumped up. Part II, the Detailed Account of Issues, is written up first, and from this part and the Schedule of Debits to Stock, Form 72, is prepared Part I.

(c) CLASSIFIED ABSTRACT OF EXPENDITURE.

569. A consolidated account of all expenditure (*vide* paragraph 92) charged against the grants of the division should be prepared in Form 74, Classified Abstract of Expenditure. The figures relating to the several major heads (or divisions thereof shown separately in column 1 of the Classification table of Appendix 4) should be entered in separate sections, arranged in the order indicated in Appendix 4, and in the case of the major head "41.—Civil Works" in Governors' provinces the "Central", "Provincial—Reserved", and "Provincial—Transferred" transactions should be shown in three different sections in the order shown here.

1. When works for any of the departments named in the margin are undertaken as a standing arrangement, *vide* paragraph 565 (a), and funds for the purpose are allotted to the division, the expenditure transactions connected therewith should also be abstracted in Form 71, the classification of expenditure being that prescribed in respect of the works concerned, *vide* Rule 3 to paragraph 87

Military Works
Railways
Posts and Telegraphs
Archæological Department.

2. Refunds of Revenue, though covered by the term Expenditure (*vide* paragraph 92), are excluded from this Abstract, as they are treated as *minus* Revenue, *vide* paragraph 262 and Appendix 4. On the other hand, "Receipts and Recoveries on Capital Account" and "Recoveries on Revenue Account" are included in this Abstract as *minus* expenditure, as they are taken in reduction of the charges under the major head concerned *vide* Statement E of Appendix 4.

(d) PREPARATION OF MONTHLY ACCOUNT.

570. Finally, should be prepared, for presentation (with all supporting registers, schedules, vouchers, etc.) to the Divisional Officer and submission to audit, the Monthly Account in Form 60. This account is an abstract of the entire receipts and disbursements of the month, as detailed in the various schedules and registers, and shows also the opening and closing cash balances, and on the back of the form are printed (1) a memorandum of miscellaneous cash receipts paid into treasuries and (2) a certificate in respect of the closing cash balances of subordinate disbursing officers. The entries in the Account are divided into three groups :—(1) Revenue entries, which are the total receipts under the several major heads, as taken from the Registers of Revenue Realised, Form 46, (2) Expenditure entries, which are the totals for the several divisions of major heads and are posted from the Classified Abstract of Expenditure, Form 74, and (3) Other Heads, entries in which representing both receipts and disbursements, are posted from the Schedules of Deposits, Takavi Works, Remittances and Miscellaneous Heads of Account, Forms 78 or 79, 66, 77 and 76.

571. (a) There are certain transactions recorded in the initial cash and stock accounts, which involve no operation on a revenue, expenditure, or any other prescribed head of the accounts classification, as every such entry is counterbalanced either at once or after an interval, by a similar entry of the reverse character. It is not necessary to include such transactions, for audit purposes, in any of the schedules and registers leading to the Monthly Account, but the Divisional Accountant should see that all transactions are cancelled by each other in due course.

(b) These transactions fall under two classes :—

(i) *Cash from Treasury.*—A cheque drawn to replenish the cash chest

126) even though not cashed at once.

(ii) *Transfers within Division* —Remittances of cash and stock by one accounting officer of the division to another, are charged or credited to this head when the remittance is actually made or received.

572. When the Monthly Account does not balance and the discrepancy cannot be detected readily, it may be advisable to write up Form 81, Abstract Book, from the original Cash Books, Abstracts of Receipts and Issues of Stock, and the Transfer Entry Book, and thus to locate the error or omission.

573. It will be seen that all the transactions of the division, as recorded in the initial accounts of cash and stock and in the transfer entry book, excluding items referred to in paragraph 571, enter one or other of the prescribed schedules, the details being in some cases recorded in supporting schedule dockets. Transactions recorded in the cash book and the transfer entry book are posted direct from those sources, no items being omitted; but, those recorded in the initial accounts of stock, Forms 8, 9 and 10, are dealt with as under:—

(a) those brought to account through the Cash Book or the Transfer Entry Book (*vide* paragraph 186), *e.g.*, stock purchased in cash, stock sold for cash, and stock received from works, are left out, and

(b) the rest are posted direct from the Abstracts of Stock Receipts and Stock Issues, Forms 9 and 10.

To ensure the accurate compilation of accounts, it is essential that the transactions referred to in (a) above are not brought to account twice, and the Divisional Accountant should see that all items of this class are correctly separated off in the lower part of the Abstracts of Stock Receipts and Stock Issues, Forms 9 and 10, as prescribed in Rule 2 to paragraph 186.

(c) SUBMISSION TO AUDIT.

574. The Monthly Account is due to reach the Accountant General's Office by such date between the 7th and 10th of the month following that to which it relates, as may be fixed by the Accountant General in consultation with the Divisional Officer. It should be supported by the following documents

(1) Extracts from Registers of Revenue Realised, Form 16, and
(2) Extracts from Registers of Refunds of Revenue, Form 46,
} in the same form as the registers.

(3) Classified Abstracts of Expenditure, Form 71.

(4) Schedules of Works Expenditure, Form 61.

(5) Consolidated Contingent Bill (with necessary vouchers), C.A. Code, Form 15.

(6) Schedule Docket of Percentage Recoveries, Form 62.

(7) Stock Account, Form 73 (with Sale Accounts, Form 19, in support of the Cash Credits to Stock).

(8) Schedule of Debits to Stock, Form 72.

(9) Schedule of Purchases, Form 68 or 69 and
(10) Schedule of Miscellaneous P. W. Advances, Form 70,
} extracted from the relevant sections of the Suspense Register, Form 67.

(11) Schedule of London Stores, Form 71.

(12) Schedule of Workshop Suspense, (local form.)

No. 153.

Page 150, paragraph 574. Item 15—

Add the following at the end of this item :—

" (See also rule 1 under paragraph 561)".

(P. W. A. Code, No. 153, dated 1st December 1928.)

the

ntry

ount,

(17) Schedules of Credits and Debits to Remittances, Form 77.

(18) Schedule of Monthly Settlement with Treasuries, Form 51 (with supporting Consolidated Treasury Receipts and Certificates of Issues, signed by Treasury Officers).

(19) Schedule of Deposits, Form 78 or 79, extracted from the Deposit Register, Form 67.

(20) Schedule of Deposit Works, Form 65 (with Reports of Progress of Expenditure).

(21) Schedule of Takavi Works, Form 66, with accepted Certificates of Collector referred to in paragraph 480.

(22) Extract from Account of Receipts of Tools and Plant, Form 13, and

(23) Extract from Account of Issues of Tools and Plant, Form 14 (with supporting Survey Reports of Stores, Form 18, Sale Accounts, Form 19, and acknowledgments of officers concerned in the case of stores transferred to other officers not being Divisional Officers of the province),

} in the same form as the Accounts.

(24) List of Accounts submitted to Audit, Form 83.

1. The Consolidated Contingent *Bill* is not required to accompany the Monthly Account if contingent charges are drawn by bills presented direct at treasuries

persons concerned.

higher authority,
should accom-
such cases is

575. The schedules relating to the suspense and deposit accounts, Forms 68, 70, 71, 73 and 78, and the Workshop Suspense Schedule, must be submitted to audit, month after month, so long as there are balances outstanding under the account concerned, whether there have been transactions during the month or not; but, in respect of Purchases and Deposits, the Accountant

General may authorise the use of the alternative forms of Schedule Nos. 69 and 79 in the case of divisions where the number of outstanding items is very large but the number usually affected by the monthly transactions is small. In respect of the Schedule of Deposit Works, Form 65, the Accountant General may dispense with the submission, every month, of Part II of the schedule, provided (1) that this Part is invariably submitted with the accounts for March and (2) that, if Part II for any month contains works, any expenditure whereon has been charged to Miscellaneous P. W. Advances, an extract from Part II relating to such works only is sub-
are

No. 148.

ause

Page 151, paragraph 576—

ents

Insert after "provisions" in Rule 1 under clause (*b*) of this paragraph, :— the words "in clauses (*a*) and (*b*)".

rers,

(P. W. A. Code, No. 148, dated 1st September 1928.)

ork-
sional

No. 154.

ncies,

Page 151, paragraph 576(a). Rule 1—

Add the following at the end of this rule, altering the full stop into a stock comma :—
ock.

"or in the Schedule of works expenditure; see rule 1 under paragraph 561."
cash
cher
the

(P W A Code, No 154, dated 1st December 1928.)

1 When a voucher of this class is not submitted to audit, the reasons should be noted against the entry of its amount in the schedule docket.

(vi) Transfer entry orders of the classes enumerated below :—

Those involving debits to Remittance heads otherwise than in respect of expenditure on works.

Those relating to charges which are supported by vouchers received in transfer.

Those involving a debit or credit to London Stores, or a credit to a Revenue head (Gross Receipts), or to any Miscellaneous Head of Account otherwise than in respect of expenditure on works.

(*b*) All vouchers (other than Muster Rolls) in support of debits to contractors should be submitted to audit, even though falling under any of the exceptions to clause (*a*).

1. The provisions of this paragraph apply also to vouchers received from other divisions or departments in support of transfer debits raised by them.

2 The term "voucher" used in clause (*a*) includes Advices of Transfer Credit and Acceptances of Transfer Debit received from other divisions, departments, etc, in the case of the docket for Schedule of Debits to Remittances

(c) All vouchers in support of payments for land acquired should be submitted to audit.

(d) All Survey Reports of Stores (Form 18) and Sale Accounts (Form 19) must also accompany the Monthly Account. Sale accounts in support of cash credits to Stock should be attached to the Stock Account, Form 73; survey ... Stock should be tacked ... accounts debited; those ... ools and Plant, Form 14, ... survey reports and sale ... to the schedule dockets relating to the works or ... sub- ... Las ... tions ... spec-

No. 209

Page 152, paragraph 577—

Insert the words "in cash or by deduction" *after* "Recoverable" in the last line.

(P. W. A. Code, No. 209, dated 2nd December 1929.)

Schedule of Rents of Buildings ... porting Statements of Rents Recoverable from ...

578. The Divisional Accountant is required to sign not only the Monthly ... It is not necessary ... nts; he must, how- ... Accounts, Form 83, unless he is absent from headquarters, in which case he should send to the Accountant General, as soon as he can examine his books and papers on return, a report in Form 84 (with a duplicate copy of the Monthly Account signed by himself), without which the Accountant General will not finally pass the Monthly Account. The Contingent Bill must invariably be signed by the Divisional Officer.

1. It is desirable that the Divisional Officer should make arrangements for the review by himself of all vouchers before they are submitted to audit, and that, unless the circumstances are exceptional, he should sign the accounts himself.

579. In connection with the accounts for March, the following points should receive special attention:—

(a) The entry of the closing cash balance should be supported by (1) the original Cash Balance Reports (Form 5) of all disbursing officers including the Divisional Officer, and (2) a certificate of the Divisional Officer to the effect that he has obtained, on or after 31st March, and retained in his office, an acknowledgment from the officer or subordinate concerned, in respect of each item of imprest or temporary advance shown in the Cash Balance Reports of the Division for 31st March.

1 The original Cash Balance Reports of subordinate disbursing officers should be initialled by the Divisional Officer before transmission to audit.

(b) To Part II of the Schedule of Monthly Settlement with Treasuries, Form 51, should be subjoined a statement, in the form given below, in respect of the cheques drawn to meet payments of works.

Particulars.	No. of cheques issued.	Amount.
1. For the whole month	...	...
2. During the last five working days of the month	...	...

(c) The Schedule of Deposits, Form 78 or 79, should be accompanied by the Account of Interest-Bearing Securities, Form 86, referred to in paragraph 456.

II.—Review of Unsettled Accounts.

Contractors' Ledger
Works Abstracts and Register of Works
Rent Registers and the other records of assessment and realisation of revenue, referred to in paragraph 251.

580. The several registers and schedules relating to the suspense and deposit heads of account, and the accounts referred to in the margin, should be reviewed monthly so that the steps necessary to effect the expeditious clearance of outstanding balances, whether by actual recovery or by adjustment in the accounts, may be taken regularly throughout the year. In February, or early in March, special steps should be taken with a view to bring about all possible reduction in the number and amounts of outstanding items at the close of the year; and within six weeks of the submission of the Monthly Account for March, a consolidated certificate in respect of balances, other than cash, should be forwarded to the Accountant General in Form 91, Annual Certificates of Balances.

1. If the closing balance under any head is nil, it does not necessarily follow that a certificate is not required in respect of it In all cases in which there was a balance at the commencement of the year, or there were any transactions during the year, a certificate should be recorded, the wording of it being suitably amended (if necessary) in case the closing balance is nil

581. Similarly, the prompt settlement of all remittance transactions, original or responding, should receive the personal attention of the Divisional Accountant (*vide* paragraph 125), who should take special steps early in March to bring to account all liabilities and assets awaiting settlement, and to effect clearance in [illegible] outstanding items as [illegible] nd credits, remaining [illegible] dually with a view to their clearance before the accounts of the year are finally closed. It is not sufficient that the divisional office has brought to account all the transactions the responsibility for which devolves on itself. It is equally important that necessary action be taken to move the other parties concerned to bring to account or settle the outstanding items, the intervention of the Accountant General being sought where necessary.

1. In settling transactions with Railways, it should be borne in mind that Railway Audit offices close their books for the year on the 10th May.

III.—Closing the Accounts of the Year.

582. The financial year terminates on 31st March, and actual transactions taking place after that date can on no account be treated as pertaining to the year. It is necessary, however, that as many of the unadjusted remittance transactions of the year as possible, should be cleared within the accounts of the year, and very often errors in account come to notice after 31st March which should also be set right, if possible, without affecting the accounts and estimates of the following year. Whilst, therefore, it is necessary that the cash accounts should be positively closed on the 31st March, and also the stock accounts in respect of actual transactions, the Transfer Entry Book and the stock accounts should be kept open for transfer entries relating to rectification of errors and settlement of remittance accounts.

1. If any adjustments in accounts have been purposely deferred till the close of the accounts of the year, it is permissible to effect them after 31st March in the same way as adjustments in rectification of errors noticed after that date

583. The transfer entry transactions referred to in paragraph 582 should be consolidated into a special Monthly Account, which, with all the necessary accompaniments, should be submitted to audit on the 1st July following, or any other date that may be prescribed by the Accountant General. This account is known as the Supplementary Account of the year.

1. [illegible]

IV.—Miscellaneous Returns.

584. Other account returns which the Divisional Officer should submit to the Accountant General are the following :—

(a) Half-Yearly :—

(i) Half-Yearly statement of the assessment and realisations of Irrigation revenue collected in the Civil Department, *vide* paragraph 252 (c), on the dates prescribed locally.

(ii) Half-Yearly Register of Stock, Form 12, on or before 1st June and 1st December.

(b) Annually :—

Register of Tools and Plant, Form 15, on or before 15th December..

1. [illegible] locally, consult[illegible] the doc[illegible] corresp[illegible] only Pa[illegible] submitt[illegible] adtes fixed.

V.—Corrections in Accounts.

585. (a) If an item in the accounts which properly belongs to a revenue
nditure
he year
e except

No. 132.

Page 155, Paragraph 585—

For the words "except in cases falling under paragraph 365" in clause (a) of this paragraph, *substitute* the following:—

"except as permitted in clause (a) of Article 215 of the Account Code and in cases affecting the accounts of works, including those falling under paragraph 365 of this Code."

(P. W. A. Code, No. 132, dated the 2nd April 1928.)

Supple-
eneral for
ce heads
a formal
suitable
note of it in the account concerned.

586. All corrections in accounts which may be advised by the Accountant General on auditing the documents, should, after verification, be carried out in all relevant records, the entries being made in red ink (quoting the audit note or other advice) and attested by the dated initials of the Divisional Accountant.

1. The Divisional Accountant is responsible that all corrections advised by the Accountant General are specially brought to the notice of the Divisional Officer.

VI.—*Pro Formâ* Accounts.

587. When the details of any class of transactions, as recorded in the prescribed accounts, are not sufficiently indicative of the financial results of the operations of a given period, and it is necessary to ascertain the results, it is usual to prepare periodically suitable *pro formâ* accounts in addition.

1. [illegible]

2. If a *pro formâ* account relates to transactions of two or more divisions, the compilation of it will ordinarily devolve upon the Accountant General, but Divisional Officers may be required to furnish the necessary data. A *pro formâ* account relating to a single division is prepared by the Divisional Officer and if it is an account prescribed by an administrative authority, it will be checked, if desired, by the Accountant General.

588. If for the purposes of any *pro formâ* account which the Accountant General is required to prepare or check, it is necessary to determine the charges incurred on a particular work or service, or a group of works or services, the expenditure thereon should be booked separately in the general accounts, even though, under rule, it may not be customary to estimate or account for such expenditure separately. See also paragraph 93 (d).

589. The *pro formâ* accounts showing the results of the working of irrigation, navigation, embankment, and drainage projects, productive as well as unpro-

ductive, for which capital or revenue accounts are kept, are prepared annually by the Accountant General in accordance with the rules prescribed in the Account Code. These accounts are known as the Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works.

1. For rules relating to *pro formâ* accounts of irrigation water-courses, see paragraph 5 of Appendix 6.

590. For workshops, manufactories and similar *quasi*-commercial undertakings, it is usual to prepare *pro formâ* accounts periodically, *vide* paragraphs 389 (*d*) and 439.

591. In respect of buildings in charge of the Public Works Department, which are available for occupation as residences, capital and revenue accounts are prepared annually by the Accountant General, for each circle of superintendence, in accordance with the rules prescribed in the Account Code and any further orders that the local Government may have issued. For this purpose, Divisional Officers should furnish the Accountant General with the necessary data, in respect of such buildings of their divisions as may have to be included in the circle accounts, in forms which will be prescribed by the Accountant General.

1. On closing the account of a work involving expenditure on the construction, acquisition, or equip ... to be used as a residence, or expenditure on additions or alterations ... should see—

(i) that ...

(ii) that s ... rer

(iii) that t ... an ... in

2. Rule ... and sanitary

3. If a b ... struction, a ... and should,

No. 233.

Page 156, paragraph 591, Rule 2—

Substitute the following for this rule:—

"R... vices in ... for which ... is charged separately.

(P. W. A. Code, No. 233, dated 2nd June 1930.)

592. The divisional Annual Account of ... prescribed in paragraph 15 of Appendix 5, should be submitted ... Accountant General within a week of the despatch of the Supplementary Account to enable that officer to prepare the consolidated account for the whole province.

E.—CHEQUE BOOKS AND RECEIPT BOOKS.

593. (*a*) A Register of Cheque (and Receipt) Books should be maintained in Form 52, separate pages being reserved for cheque books and receipt books.

(*b*) Whenever on examining a Cash Book it is noticed that a cheque book or receipt book has been brought into use for the first time, the Divisional Accountant should enter it at once in the register as a new item. At the same time the date on which the corresponding book previously in use was completely

No. 176.

67-158—

Substitute the following for Section "F.—Miscellaneous Matters":—

F.—MISCELLANEOUS.

I.—Transfers of Charge.

(a) Divisional and Sub-divisional Officers.

595-A. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place, and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

595-B. In the case of transfers of divisional and sub-divisional charges, the cash book or imprest account should be closed on the date of transfer, and a note recorded in it, over the signature of both the relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively. A copy of [illegible] for the stores under [illegible] warded on the same [illegible] visional, or to the [illegible]

The receipts of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the Superintending Engineer or the Divisional Officer, as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

FORM A.

(For divisional charges.)

Received in transfer from A. B., late Divisional Officer, ... Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all sub-divisional officers for the half-year and year ending ... .respectively are on record, and the divisional stock returns have been prepared to end of ....

(Station and date).

C. D.,

Divisional Officer, ...Division.

597. When, in consequence of the reconstitution of executive charges or of any other arrangements, the accounts of two or more divisional offices are to be amalgamated, or those of any office are either to be broken up into parts or closed, the Divisional Officers concerned should apply in time to the Accountant General for the instructions to be observed, in regard to accounts, in giving effect to the arrangements. On all such occasions, the necessary transfer between offices, of unsettled accounts (for examples, see margin), of liabilities not yet brought to account, of quantity accounts of tools and plant and road metal, and of relevant account and establishment records (including unused forms of cheque books and receipt books), should receive the special attention of all concerned.

(i) Works in progress and suspense accounts of works,
(ii) Appropriations and sanctions not yet completely operated upon,
(iii) Stock and other suspense accounts,
(iv) Remittance accounts,
(v) Deposit and cash balances,
(vi) Unrealised rent and other revenue, and
(vii) Interest-bearing securities.

598. ~~Before the accounts records of the divisional office or any subordinate~~ ... their becoming time-expired under any rules laid down ... nal Officer ... agraph 169

No. 116.

Page 158. Paragraph 598 (as introduced by correctio[n] No. 95, dated the 1st April 1926).

Insert the following as a note under this article :—

NOTE.—The rules governing the destruction of accounts records which are con[tained in] Appendix 8-D to the Civil Account Code, Volume I, are applicable to the Pub[lic Works] Offices under the Central Government.

No. 95.

[Pa]ge 158. Paragraph 598—

Reconstruct this paragraph as under :—

"598.—The destruction of account records in Public Works offices is [go]verned by such rules as may be prescribed by the Provincial Government [wi]th the concurrence of the Accountant General, provided that, in cases not [co]vered by such local rules, the specific concurrence of the Accountant Gene[ral] is necessary before any records are ordered to be destroyed, and that in [ea]ch Divisional office full details are maintained permanently in Form No. 97 [of] all records destroyed from time to time."

[P. W. A. Code, No. 95, dated 1st April 1926.]

Pages 159 to 160, Appendix I—

Substitute the following for this Appendix :—

APPENDIX I.

[*See Chap. 1, Paragraph 2.*]

EXTRACT FROM THE AUDITOR-GENERAL'S RULES, [DATED 13TH APRIL 1927] ... COUNCIL UNDER SEC-

which he is required to audit under rule ... in the offices in which these accounts originate, he may require that these accounts, together with all books, papers and writings having relation thereto, shall at all convenient times be made available in those offices for inspection by hi audit officers.

15.—(1) The Auditor-General shall, on such dates as he may prescribe obtain from each principal auditor, and from any officers of the Indian Audi Department to whom he may entrust this duty, Audit and Appropriatio Reports reviewing the results of the audit conducted by and under suc officer during the past official year. Any officer of Government may b called upon to provide any information necessary for the preparation of thes reports, which shall be in such form and shall deal with such matters as th Auditor-General may prescribe. On receipt of these reports the Auditor General shall transmit them to the Governor-General in Council or to th Finance Department of the Local Government concerned with such comments as he may think fit

(2) The Auditor-General shall forward to the Secretary of State throug the Governor-General in Council the several reports dealing with the tota expenditure in India in each year with his detailed comments on each report and may also offer such further comments of a general nature as he may think fit.

17. The Auditor General shall have power to require that any books papers or writings relating to the accounts audited by the Audit Department shall be sent for inspection by him or by any other officer of the Indian Audit Department. provided that—

* * * * * * *

(ii) if the documents are confidential, the officer, to whom they are made over shall be responsible for preventing disclosure of their contents.

Duties and Powers as regards Accounts

18. The Auditor-General shall compile the Finance and Revenue Accounts of India in such form as may from time to time be prescribed by the Secretary of State in Council and shall send them to the Governor-General in Council for transmission to the Secretary of State in Council. He may call upon any Government officer to furnish any information in such form as may be required for the completion of these accounts.

22. The Auditor-General shall have power to determine the form in which officers rendering accounts to the Indian Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained

rnment of the Local Government
think fit."

(P. W. A, Code, No. 143, dated

* * * * * * * * *

(b) The Auditor General or any principal auditor should bring to the notice of the Governor-General in Council or the local Government, as the case may be, any breach of one of these canons.

12. The Auditor General shall, if so required by the Governor-General in Council—

(i) arrange for the audit of the accounts of the receipts of revenue of any Government department, the accounts of any public or *quasi*-public body, or any other accounts although they may not relate directly to the receipt and expenditure of Government moneys; and

(ii) arrange for the audit of stores or stock in the possession of an officer or a department of Government, and for the audit of grants of land and alienations of land revenue.

year

of a

17. The Auditor General shall have power to require that any books, papers or writings

dit department in India shall be sent for inspection

n Audit Department : provided that—

* * * * *

Page 160. Rul

Substitute '

department in India

, the officer to whom they are made over shall be

losure of their contents.

hese accounts.

er to determine the form in which officers rendering

shall render such accounts and in which the initial

accounts ... rendered are compiled or on which they are based, shall

be maint...

APPENDIX 2.

(See Chap. IV, paragraph 4.)

No. 211.

Page 161, Appendix 2—

In the cross reference quoted in the beginning of this Appendix, *read* "Paragraph 93" *for* "Paragraph 4".

(P. W. A. Code, No. 211, dated 2nd December 1929.)

les regulating Personal Matters affecting Divisional Accountants.

ı from the following sources :—

Clerks employed in divisional and subdivisional offices of the Public Works Department, who are recommended by the authorities of that department as suitable candidates

Clerks employed in the Audit office.

...duates of Indian Universities and other persons who, on account of superior and ... intment

No. 104.

... 2—

...lowing as note 1 under Rule 7 of this

...ote 1 to Rule 9 below the Accountant General should, in any ...isional Test Examination only instead of two, the period of ...dingly extended so as to ensure that the persons affected shall ...nces to appear at the examination as they would otherwise

[P. W. A. Code, No. 104, dated 1st June 1926.]

... l in Appendix 3. ... selection. After ... ts until they are ... so paragraph 11. ... age of the clerk ... e than in a leave

... l 1924.

... d to one-third of ... t and temporary ... n the other two

... Accountants are ... l, including the ... s will be treated

tion and assigned a position at the bottom of the cadre; thus, if there are any appointments in the sanctioned cadre, his position will be that of the most junior temporary establishment.

...—Persons appointed direct from source (3) should be placed on the permanent establishment on the earliest opportunity. Whenever, however, a person who was appointed originally to the ...blishment of Divisional Accountants at a prior date, is promoted to the permanent establishment, ...ove all persons appointed at a later date from source (3) to the permanent establishment.

...sional Accountant on probation may be confirmed in the permanent or the temporary ...t, as the case may be, when all the conditions specified below are fulfilled .—

...at he has at his credit—

(i) 18 months' experience in the accounts work of divisional or subdivisional offices ;

(ii) 6 months' experience in the Works Audit Department of the Audit office ;

(iii) 12 months' continuous service on probation as Divisional Accountant.

NOTE —The Accountant General may, for special reasons, relax any of these conditions

(b) ...

(c) ...

member of the office establishment of a divisional office.

The period of probation should ordinarily not extend beyond two years in the case of recruits from sources (1) and (2) and beyond three years in the case of those from source (3). Failure to fulfil conditions (b) and (c) within this period, will entail removal from the establishment of Divisional Accountants; but the Accountant General may, at his discretion, extend the period by not more than one year.

8. Every Divisional Accountant on probation should, in spite of his previous experience

1. The conditions of this rule may also ... following cases :—

(a) if the sanctioned cadre of ... is no provision for a training reserve, or ... still under training exceeds the provision in

No. 10?

Page 162, Appendix 2—

Insert the following as n ... Appendix, the existing note bein

"NOTE 1—An Accountant General sh

...ts should be held twice a year by the ...wo parts: written and *viva voce*. The ...'s knowledge of the rules and processes ...of initial accounts, stock and tools and ...vouchers and (2) the classification and ...t of the examination is intended to show ...o advice to the executive officers of the ...tter in matters concerning the accounts ...visional offices. The examination should ...cer or of a gazetted officer of the Audit ... any books; and to pass the examination ...art.

...ers to the *viva voce* paper should be taken down ...s of all candidates of both the parts of the exami-...udit Department.

[P. W. A. Code, No. ...

10. Besides Divisional Accountants on probation, men of the following classes who have passed the public admission examination prescribed in Appendix 3 may also be permitted by the Accountant General ... in paragraph 9 :—

No. 105.

...bdivisional offices,

Page 162, Append

Insert the fo ... Appendix :—

"NOTE 1.—Individu... times for the Divisional ... in special circumstances ... deserving of the concessi... the examination will ent... Rule 7 if and when ... probationary Divisional

"NOTE 2.—An O... appear at the Divisiona... Executive Engineer ... time serving, to be regular in his attendance, energetic, of good moral character and ... habits to give indication of possessing aptitude for the work of a Divisional Accountant and to have a reasonable prospect of passing the examination".

[P. W. A. Code, No 105, dated 1st June 1926.]

2

No. 201

... 12—

...

... Divisional Accountants are borne on a ... Rs 160—10—270—$\frac{30}{2}$—300, and, when placed in ... of a divisional office, are entitled to a special ... which is reduced to Rs 10 on attainment of ... altogether at the Rs. 150 stage.

(P. W. A. Code, No. 201, dated 2nd December 1929.)

...omotion to the ...udit Code. To ...cribed therein, ...fice

15. To enable the Accountant General to maintain ... Register of Divisional Accountants ...

No. 98.

Page 162. App

Insert *the* ... report" *in line* 2

No. 151.

... 2 (as inserted by correction slip No

... officer, being either a Public Works ... Executive Engineer or a Gazetted Audit ... Executive Engineer or other Gazetted Officer ... at the time serving", occurring in lines

(... Account Code, No 151, dated 1st Nov m... 1928.)

No. 179

Page 163, Appendix 2, rule 17—

Reconstruct this rule as under :—

" The rules regarding examinations in the Vernacular, which are applicable to Subordinates in the Public Works Department, will apply to Divisional Accountants also."

(P. W. A. Code, No. 179, dated 1st May 1929.)

applicable to establishments under the control of the Government of India. *

* * * * * *

74. Government servants of and below the rank of Senior Accountant, and Divisional Accountants, are not at liberty to take up the audit of accounts or other similar private work otherwise than under the rules framed by the Government of India under Rule 47 of the Fundamental Rules and subject to the following conditions :—

(1) The Government servant concerned must obtain the previous permission of the head of his office to undertake the particular work.

(2) The work shall not be done during office hours or at any other time when his services may be required, and no work shall be undertaken which is connected with his work as a servant of Government.

ing Rs 300.

(5) Permission shall not be given to audit the accounts of a Bank or public company of a commercial kind

(6) No Government servant shall be allowed to undertake for remuneration the work of maintaining or supervising the accounts of an institution without the previous sanction of the Auditor General, which will ordinarily not be given.

75. "The Government Servants' Conduct Rules" * * * are applicable to all members of the establishment Copies of the rules should be kept available for general reference in each office.

93. Every * * * * Accountant should be supplied with a copy of †this Code and of general books of reference, *e g*, the Civil Service Regulations, the Fundamental Rules, the Account Code, the Civil Account Code, the Public Works Department Code and the Public Works Account Code (with the Book of Forms) * * * * * * Books so supplied will be treated as personal copies and may be carried away by an officer on his transfer to another office. Corrections issued from time to time will be supplied by the Accountant General, but the officers concerned will be personally responsible for the proper maintenance of the books.

† *I e.*, the Audit Code.

No. 67.

Page 164, Foot-note under rule 2 (b) of Appendix 3.*

Insert the following as a new item in the list of e tions in the foot-note :—

" B. Com. Examination of the Dacca University."

[P. W. A. Code, No. 67, dated 2nd January 1

ment of Divisional Accountants.

2(c)

[N.B.—

No. 68

Page 164, Appendix 3, Rule 2—

No. 275.

Page 164, Appendix 3, Rule 2(c), as renumbered by correction slip No. 68, dated the 1st April 1925—

In the footnote under this paragraph, as introduced by correction ... July 1923, *insert* the following as a new item

No. 272.

Page 164, Appendix 3, Rule 2 (c) (as renumbered by con No. 68, dated the 1st April 1925)

In the footnote under this paragraph, as inserted by corre No. 36, dated the 1st July 1923, *insert* the following as a ne the list of examinations :—

" The Bachelor of Commerce Examination of the Bomba versity ".

[P. W. A. Code, No. 272, dated 1st May 193

The Bachelor of Commerce Examination of the Calcutta University

[P. W. A. C., 1st Edition—No. 70, dated the 3rd August 1925

the Est.

ion " Acco
"]

Accountants
of the Au

Minimum passing marks.
50
50
50
160
25
50
50

thirds of the total

ollege, Roorkee, the eering, Madras. Now pur.

ng of the London al Society of Arts on Examination of standard of general tants without further

n the margin, and have ed a minimum of 50 per cent. of full marks in each of the three subjects ... below and two-third ... aggregate marks ... subjects ...

No. 57.

*Page 164, Footnote * as inserted by Correctio July 1923.—*

Substitute " examinations " *f in line 1 of the footnote.*

Insert the following as a new i tions in the footnote :—

No. 224.

Page 165, Appendix 3, Rule 6, as amended by ......
dated the 1st Feb...

165

[No. 3

No. 225.

age 165, Appendix 3, Rule 7—

Substitute the following for the particulars (1) to (8) given under this ule :—

"(1) Name of candidate (in full) including Christian or personal names (to be written in capitals).......................

(2) Father's name (in full)..

No. 273.

Page 165, Appendix 3, Rule 3—

Delete the words "United Provinces (Allahabad)" occurring in line 3 and *insert* the following at the end of the Rule :—

"Chief Pay and Accounts officer, Public Works Department, Lucknow".

(P. W. A. Code, No. 273, dated 1st May 1931.)

....

(9) Thumb mark of candidate's left hand, to be made in the presence of a well known responsible person who knows the candidate..........."

(P. W. A. Code, No. 225, dated 2nd June 1930)

No. 139.

Page 165, Appendix 3, Rule 5, Note—

(As amplified by correction slip No. 27, dated the 1st April 1923.)

Delete the first sentence of this note, which runs "The age limit......the year 1924"

(Public Works Account Code, No 139, dated 1st June 1928.)

Page 165, Appendix 3, Rule 5—

Insert the following as "Note 2," numbering the existing Note as Note 1 :—

"NOTE 2—An application for exemption from the prescribed age limit should be submitted by the candidate to the Auditor-General through the Accountant-General of his province."

(Public Works Account Code, No. 140, dated 1st June 1928.)

9. By the 1st December preceding the date fixed for the examination, the Accountant General should forward to the Principal of the Bengal Engineering College, Sibpur, for registra- ... of accepted candidates only, their names, dates of birth, ... should be ...

No. 2.

Page 165, Appendix 3—

Substitute the following for paragraph 11 of ...

No. 84.

Page 165, Appendix 3, Rule 5, Note—

In line 1 of the addition to the note under this section introduced by correction No. 27 dated the 1st April 1923 for the words "Kashmir State" *read* "Kashmir and B ner States".

[P. W. A. Code, No. 84, da ... 1926.]

12 As each examination is complete in itself, a candidate who has failed in an examination and presents himself for an examination on a subsequent occasion, must undergo the full examination and furnish a fresh fee with fresh certificates and registration form If from any cause the candidate fails to appear for the examination the fee paid will not be refunded, nor will it be placed to his credit for any subsequent examination

13 Examination papers for registered candidates only will be sent by the Principal to the officers conducting the examination in time for the fixed dates

14. The examination will be held at all the centres simultaneously under the supervision of gazetted officers on the dates and at the hours fixed by the Principal, which should be communicated by the Principal direct to the registered address of each accepted candidate by registered post

15 [illegible]

of Indian Universities and other persons of superior and special qualifications who may have passed this public examination, may, however, be appointed direct by the Accountant General, vide paragraph 4 of Appendix 2.

17 These rules may at any time be amended or revised by the Auditor-General who ... in very ... n or the ... nce the

No. 141.

Page 166, Appendix 3, Rule 17—

Insert the following Notes under this rule

NOTE 1.—Application ...
Presidency or ...

NOTE ...
Charge o...
set, of fou...

NOTE ...
to the Pri...

NOTE 4. ...
Accountant ...

NOTE 5.- ...
dates who ...
this subject ...

... dated 1st J...

No. 274.

Page 166, Appendix 3, Rule 7, Notes 2 and 3 (as inserted by correction slip No. 141, dated the 1st June 1928)

(i) In Note 2 for the words "on payment....by post", *substitute* the following :—

"on pre-payment of the cost. For price the application should be made to him."

(ii) *Insert* the word "Howrah" at the end of Note 3.

(P. W. A. Code, No. 274, dated 1st May 1931.)

APPENDIX 4.

(See Chap III, paragraph 87.)

List of Major and Minor Heads of Account of Public Works Receipts and Disbursements.

NOTE.—The numbers within brackets indicate references to the Explanatory Notes.

MAJOR HEADS.	MINOR HEADS.

REVENUE.

No. 40. (1)

ge 167, Appendix 4—

Delete the entry " Expenditure in England (21) " *in the column* " Minor ads" *against* " *Deduct*—Working Expenses" *under the major head XIII-A(I)* "

[P. W. A. Code, No. 40, dated 1st December 1923.]

	Water-supply of Towns. (4)
	Sales of water. (5)
	Plantations. (6)
	Other canal produce. (7)
	Water-power (8)
	Navigation. (9)
	Rents of buildings. (10)
	Fines. (11)
	Miscellaneous. (12)
	Deduct—Refunds.
	Portion of Land Revenue due to Works. (13)
	[illegible]
Deduct—Working Expenses.	Extensions and Improvements. (14)
	Maintenance and Repairs. (14)
	Establishment. (15)
	Tools and Plant. (16)
	Suspense (18)
	[illegible] (19)
Net Receipts . .	
(2) Unproductive Works — Gross Receipts . .	Same as for A(1).—Productive Works.
Deduct—Working Expenses	
Net Receipts or Payments.	

MAJOR HEADS.	MINOR HEADS.

C.—Irrigation, Navigation, Embankment and Drainage Works—*contd.*

XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—*contd.*	
B. Navigation, Embankment and Drainage Works (23)	

No. 243.

Page 168, Appendix 4, Major Head XIIIB(1)—

Insert a new minor head "Recoveries of Expenditure (19)" above the minor head "Miscellaneous" under "Direct Receipts".

(P. W. A. Code, No. 243, dated 1st September 1930)

Deduct—Working Expenses. Net Receipts	Same as for A(1) above.
(2) Unproductive — Gross Receipts. *Deduct*—Working Expenses. Net Receipts or Payments	Same as for B(1) above.
XIV.—IRRIGATION, NAVIGATION,	

No. 149.

Pages 168-169, Appendix 4—

Delete the words "(R— inserted b— ... or head ... e Major ... orks for ... 28.)

No. 242.

Page 167, Appendix 4, Major Head XIII-A(1)—

Delete the minor head "*Deduct*—Recoveries on revenue account (19)" under "*Deduct*—Working Expenses" and *insert* a new minor head "Recoveries of Expenditure (19)" above the minor head "Miscellaneous" under "Direct Receipts".

(P. W. A Code, No. 242, dated 1st September 1930.)

... tings. (10)

... expenditure. (19)

... s. (12)

... nds.

... *Appendix 4—*

Insert a new Minor Head "Portion of land revenue and (Bombay)" under each of the sections "A. Irrigati Navigatio ... nage Works" u ... mbankment and

Major Heads.	Minor Heads.

C.—Irrigation, Navigation, Embankment and Drainage Works—*concld.*

XIV.—Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept—*concld.*	
B. Navigation, Embankment and Drainage Works.	

No. 226.

Pages 167 to 169, Appendix 4—

Omit the words "of buildings" from the existing minor head "Rents ... the major heads "XIII" and (19)

No. 227.

Page 169, Appendix 4, Major head "XXX—Civil Works"—

Replace the minor heads "Rents of buildings (10)", "Rents of electric installations", and "Rents of water-supply and sanitary installations" appearing under this major head by a single minor head "Rents (10)".

(P. W. A. Code, No. 227, dated 2nd June 1930.)

ations.

	Tolls on roads. Recoveries of expenditure. (19) Miscellaneous. (22) *Deduct*—Refunds.

No. 246.

Page 169, Appendix 4—

In the Major head XXXII.—Transfers from Famine Insurance Fund (21), *substitute* the word "Relief" *for* the word "Insurance".

(P. W. A. Code, No 246; dated 4th October 1930.)

EXPENDITURE CHARGED TO REVENUE.

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works. (1)

14.—Interest on Irrigation works for which capital accounts are kept. (25)	Irrigation Works. Navigation, Embankment and Drainage Works.

Major Heads.	Minor Heads.

C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—*concld.*

15.—Other Revenue Expenditure financed from ordinary Revenues—	
A. Irrigation Works:—	
(1) Works for which only revenue accounts are kept	Works. (14) Extensions and Improvements. (14) Maintenance and Repairs. (14) Establishment. (15) Tools and Plant. (16) Suspense. (18) *Deduct*—English cost of Stores. (20) Loss or Gain by Exchange. (21) Expenditure in England. (21)
(2) Works for which neither capital nor revenue accounts are kept.	Same as for A(1) above.

No. 255.

No. 247.

...s 170-172, *Appendix 1*—

...orrect the nomenclature of the following major heads by *substi*...g "Famine Relief Fund" *for* 'Famine Insurance Grants':—

(i) "15-Other Revenue Expenditure, etc. *Deduct*—Amount financed from Famine Insurance Grants" (24).

(ii) "15(1) Other Revenue Expenditure financed from Famine Insurance Grants".

(iii) "16—Construction, etc., works (24).
A. Financed from Famine Insurance Grants".

(iv) ... *Deduct*—(24)

No. 259.

...ge 170, *Appendix 4, Major Head 15 (1)*—

Insert "(24)" at the end of the description ... first column.

(P. W. A. Code, No 259, dated 1 ... 1930.)

... *Appendix 4, Major Head 15-A (1)*—

Delete the entry "Expenditure in England (21)" *in the column* "Minor Heads."

[P. W. A. Code No. 11, dated 1st December 1923.]

MAJOR HEADS.	MINOR HEADS.

CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue. (1)

16.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS. (24)	
A. Financed from Famine Insurance grants	Irrigation Works. Navigation, Embankment and Drainage Works.
B. Financed from ordinary revenues.	Same as for A above.
Deduct—Repayments of Capital Expenditure Charged to Ordinary Revenues.	Same as for A above.
Net Amount charged to Ordinary Revenues.	Same as for A above.

H.—Civil Works.

41.—CIVIL WORKS . . .	Original Works (26)—Buildings (27).— Customs. Taxes. Salt. Opium. Land Revenue Excise. Stamps. Forest. Registration.

X These Nos. refer

...ation (28)

No. 18.

Appendix 4, Page 171—

Insert "(30A)" *against the minor head* "Por...

No. 218.

Page 171, Appendix 4, "*H—Civil Works*"—

Major Head, "41—Civil Works". (33)

Delete the minor head "Aviation (36)" under the group head "Original Works—Buildings".

(Public Works Account Code, No. 218, dated 1st M... 1930.)

No. 20.

...ert "(36A)" *against the minor head* "Mint" *under* ...nal Works—
...ivil Works".
...C., 1st Edn.—No. 19, dated 2-1-1923.]

...Works—Comm...
"(39A)" *agai*...
...ous
under "41— ...

MAJOR HEADS.	MINOR HEADS.

H.—Civil Works—*concld.*

41 —CIVIL WORKS—*concld.* | Establishment

2

No. 248.

Page 172, Appendix 4, Major head " 43-Famine Relief and Insurance "—

Alter the nomenclature of this major head to " 43-Famine ".

(P W. A. Code, No 248, dated 4th October 1930)

Works—

" *substitute* "

elete the entry "

Page 172, Appendix 4, Major Head

sert a new entry ... s or gain by E

eads."

Delete the entry " Expenditure in Engla

Heads."

[P. W. A. Code, N

P. W. A. Code, No. 43, dated 1st December 1

CONSTRUCTION OF IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

No. 74

Page 172, Appendix 4—

Open the following new section—

"H. H. Civil Works and Miscellaneous Public ments not charged to Revenue ".

and *insert* the following as a Major Head thereunder : –

" 60—Civil Works—Not charged to Revenue (59)".

(P. W. A. Code, No. 74, dated 2nd October 1925

capital account.

(1) Productive .	
(2) Unproductive . .	Same as for A(1) above.
Deduct—(24)	
Amount financed from Famine Insurance Grants.	
Amount financed from Ordinary Revenues.	
Add—Repayments of Capital Expenditure charged to Ordinary Revenues. (24)	
Net Amount not charged to Revenue	

Central Ledger Heads.	Local Ledger Heads.

DEBT HEADS.

O.—Unfunded Debt.

Savings Bank Deposits—Bank Accounts.	Cemetery Endowment Funds. Other Miscellaneous Provident Funds. (45)

P.—Deposits and Advances.

Deposits of Local Funds. (46)	District Funds Municipal Funds. Cantonment Funds. Other Funds.—Port and Ma ine Funds.
Civil Deposits . . .	Public Works Deposits.
Advances Repayable . .	Civil Advances— Advances of the Public Works Department. Takavi Works Advances. (47)
Accounts with Foreign States	Account Current with Indian States. (48)
Departmental Accounts .	Public Works Cash Balances. (49)

Q.—Loans and Advances by the Central Government.

Loans and Advances by the Central Government.	Advances to Cultivators. (50)

R.—Loans and Advances by Provincial Governments. (51)

Loans and Advances by Provincial Governments.	Advances to Cultivators (50)

T.—Remittances.

Cash remittances and adjustments between officers rendering accounts to the same Accountant General.	Public Works Remittances —(52) I.—Remittances into Treasuries. (53) II.—Public Works Cheques. (53) III.—Other Remittances. (54)
Accounts between Civil and Civil. (55)	In each province there is one head for Central Revenues, and one for each of the nine Provincial Accountants General (Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces, Punjab, Madras and Bombay).
Transfers between Public Works Officers.	Transfers between Public Works Officers. (56)
Accounts current between Civil and Posts and Telegraphs.	......

No. 187.

Page 174, Appendix 4, Debt Head—T.—Remittances—

Delete the Central Ledger Head " Account Current between Civil and Marine " and *insert* the words " (including Marine) " at the end of the Central Ledger Head " Account Current between Civil and Military."

(P. W. A. Code, No. 187, dated 1st June 1929.)

Military

CIVIL AND RAILWAYS.

EXPLANATORY

(1) For the classification of expenditure and ...ion. Navigation, Embankment and Drainage Works, under ma... see Statement A appended

(2) Sale-proceeds of water for irrigation ... h they derive from irriga-

N

... purposes only.

Page 174, Appendix 4, Explanat... ...ner than irrigation or town consumption.

Delete the words " rents ... ual plantations

..., grass, etc) from canals or tanks other than from

Page 174 ... made for water applied to turn machinery

...fits, tolls and hire of ferry boats, etc.

... or hired by Government, but not rents of electric, water- ...rein

... and infringement of canal rules

...f drift wood, rents of land, rents of electric, heating, installations, supervision charges on sales of stock, value stock due to revaluation, lapsed deposits, and fines (other ...d infringement of canal rules, vide 11 above) and confis... ...esent compensation for damage to works in progress

... is imposed or deposit confiscated with the object of defraying expen- ...sed by the action of an individual or firm, as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of the work, the amount of the penalty may be taken in reduction of the expenditure

A separate minor head should be provided for receipts from *quasi*-commercial workshops, which are not to be taken in reduction of expenditure under Rule 1 to paragraph 437. This head should be subdivided according to the requirements of the *pro formâ* accounts of the workshops.

Should the local Government deem any source of revenue, not specifically mentioned in the minor heads provided, to be of sufficient importance to necessitate a separate account being kept of it, this can be done by opening a detailed head for the purpose under the minor head " Miscellaneous "

(13) Indirect receipts due to the works, such as enhancement of land revenue, interest on the proceeds of the sales of waste land, after deduction, where necessary, of the cost of Civil Administration

(14) The detailed classification of works expenditure is given in Statements B and C appended.

(15) The detailed classification of the minor head " Establishment " is given in statement D appended.

No. 257.

Page 175, Appendix 4, Explanatory Note No. (16)—

Insert the following under this Note :—

"*Exception*,—With effect from 1st April 1931, the cost of new supplies and repairs to Office Furniture, Camp Equipage, Drawing Materials and Instruments, and Scientific Instruments used in the Divisional and subordinates' offices ... on works in the Bombay Presidency ... Services,' as the ...

No. 256.

Page 175, Appendix 4—

Insert the following as a new explanatory note 17-A :—

" 17-A. Contributions to local bodies for the construction of works which in the case of Irrigation, Navigation, Embankment and Drainage Works of Government would be classed under either " Works " or " Extensions and Improvements " or for the maintenance of such works. *See* paragraph 458."

(P. W. A. Code, No. 256, dated 4th October 1930)

Page 175, Appendix 4—

Insert the following as Explanatory Note (20.A) :—

harges in England per-

... Code No. 45, dated 1st December 1923]

No. 258.

Page 175, Appendix 4—

Add the following to the Explanatory Note (21) :—

(P. W. A. Code, No. 258, dated 1st November 1930)

surface and the laying ... asphalt, the work should be classed as " Original ... the method consists merely in painting or spraying the existing ... the cost should be charged to " Repairs "

(P. W. A Code, No. 215, dated 18th January 1930.)

(a) In the case of Buildings, the ... abandoned or dismantled without replacement should be written ... the building, in any *pro formâ* account of its cost, provided that no calculations of interest charges are based on such account.

(27) When a building is intended for two or more departments ... Repairs charges on it ...

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ks of either Works

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for the or agri- but for the

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Officers.

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odelled, presents acement h should estimate the new

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which is l value of

(28) Divided into—

(A) Heads of Provinces (including Governor-General, Members of Executive Councils and Ministers) which is subdivided into (1) Viceregal Residences, (2) Residences for Heads of Provinces, (3) Residences for Members of the Executive Council, and (4) Residences for Ministers.

(B) Legislative Bodies, subdivided into (1) Council of State, (2) Indian Legislative Assembly, (3) Provincial Legislative Councils, and (4) Residences

(C) Secretariat and Head quarters establishments (This includes buildings for Local Fund Audit establishments also.)

(D) Commissioners ...

No. 21.

...4, Page 176—

...t the following as Explanatory Note (30A)—

... Includes the expenditure on works in connectio... and not the charges in connection with lights ... Ports and Pilotage.'"

...icial Commissioners' Courts),

Miscellaneous.

and Miscellaneous.

Hydro-electric Survey, Geolo... Mines Department; Archaeolo... Department; Museums. A ... for each of these departments

No. 22.

Page 176, ... De... this ... e "(30A)":— ... n connection ... h machinery ... int'".

OFFICE OF ... AUDIT ...
Page 176, A...

2-1

No. 165.

...anatory note 39, line 3—

... After the word "...agriculture" insert the words "...es"

(... 1929)

...camp... other works connected ... local requirements.

... expenditure on Repairs ... munications as the case ... it is considered necessary ... "Original Works," vide

... Government, rents of ... ts of buildings used for

No. 240.

Page 176, Appendix 4, Explanatory Note (37)—

Insert the following as a sub-paragraph under this not...

... on conserva... een removed ... in Part II of ... Rules, by ... of India, an... specifically ... as also of ...

...ated 1st Se...

No. 261.

Page 176, Appendix 4, second paragraph of Explanatory note 40, as re-constructed by correction slip No. 125, dated 1st December 1927, line 3—

Before the words "rents for hired residences" *insert* the words "charges on account of watchmen for the care of vacant buildings."

(P. W. A. Code, No. 167, dated 1st May 1929)

... service, payable under the Ecclesiastical Rules."

(P. W. A. Code, No. 125, dated 1st December 1927.)

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head wh(
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the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be charged to the head "43-A —Famine Relief."

(b) The pay and allowances of an establishment specially entertained for, and wholly employed on, famine relief, shall together with its contingent expenditure be debited to the head "43-A.—Famine Relief."

NOTE —In no case is the cost of Medical establishment chargeable to Famine Relief

(c)

(d) The rules regulating the debit of the pay and allowances of Government servants in military employ proper deputed to famine duty are given in paragraph 4(i) of Statement D of this Appendix.

(43) Divided into Communications; Irrigation Works, Other Works

(44) Wages of labour should be shown separately from the other expenditure.

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No. 249.

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Page 177, Appendix 4, Explanatory Notes Nos. 44(a) and 44(b)—

For the head "43-Famine Relief and Insurance" occurring in the last line and in lines 3 and 9 of the two notes respectively, *substitute* "43-A Famine Relief".

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works

(P. W. A. Code, No. 249, dated 4th October 1930)

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within or without the Revenue Accounts of the Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "43.—Famine Relief and Insurance."

(45) Special Provident Funds instituted for non-pensionable employes.

(46) Ordinarily for use only in the cases referred to in paragraphs 466 to 471.

(47) For *Takavi* Works Advances see Chapter XV.

(48) For use in respect of transactions with those Indian States only with which the Accountant General has dealings. This head should not be operated upon without special authority.

(49) Cash balances of the Public Works Department fall under this head in the general accounts.

(50) See paragraph 480 (b).

(51) In use only in Governors' provinces.

(52) For transactions of Public Works officers with Treasury and other officers of the Civil Department including the Forest Department within the jurisdiction of the local Accountant-General.

(53) If a Public Works officer deals with treasuries in account with another Audit Officer, the transactions on account of remittance into treasuries and cheques drawn are classified as pertaining to the Exchange account concerned

No. 159

Page 178, Ap

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Page 178 Appendix

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No. 194.

Page 178, Appendix 4, Explanatory Note (57)—

(1) *For* "Military Works Services" in line 2 *substitute* "Military Engineer Services".

For "Military Works Officers" in the same line, and *for* "Military Works districts" in line 3, *substitute* "Officers of the Military Engineer Services" and "Military Engineer Services districts" respectively.

(2) For the sub-paragraph of this note, inserted by correction slip

2

No. 271.

Page 178, Appendix No. 4, Statement A—

Insert the following as a Note under the heading "Main Cl tion of Expenditure, etc." —

NOTE:—All works of Irrigation, Navigation, Embankment, Drainage an Storage are primarily grouped into two classes, Water Storage works being in Irrigation Works.—

A Irrigation Works.

B Navigation, Embankment and Drainage Works.

(P. W. A. Code, No. 271, dated 1st May 19

Page 178
For

2 To
tions m

(10) Royal Air Force, (11) Army Factory, (12) ... Pension Accounts, Northern and Eastern Commands, and (14) Militar Pension Accounts, Southern and Western Commands."

(P. W. A. Code, No. 188, dated 1st June 1929.)

Page 1 Appen

Insert the follo
"(59) The s
head "41— vil V
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Sind Independent Brigade Area, (5) Southern ... Poona, Bombay and Central Provinces, (6) Madras, (7) Eastern Command, Meerut and Lucknow, (8) Presidency and Assam, (9) Burma, (10) Royal Air Force, (11) Army Factory and (12) Military Pension Accounts, Northern and Eastern Commands".

(P. W. A. Code, No 126, dated 1st December 1927)

... as productive ... likely to repay, on the expiry of that period, the annual interest ...

No. 146.

Page 178, Appendix 4, Note (57)—(As amended by correction slip No 126 dated the 1st December 1927).

For "Southern Command and Poona, Bombay and Central Provinces" in item (5) *substitute* "Southern Command, Deccan, Bombay and Centra Provinces, and Poona (Independent) Brigade Area."

(P. W. A. Code, No 146, dated 9th July 1928).

may be effected

II Every work classified in accordance with Rule I above will retain its classification unchanged during the eleventh, twelfth and thirteenth years after the closure of its construction estimate

III If

ferred to the unproductive class A work classed as unproductive which succeeds in yielding, in three successive years, the relevant return prescribed for a productive work may, on the same principle, be transferred to the productive class

IV If an existing irrigation, navigation, embankment or drainage work be extended or

ically applied

V. Rules I, III and IV are, however, subject to the proviso that the local Government may postpone the transfer of a work from one class to the other in cases in which it is satisfied that its success or failure is due to purely transitory causes

... purpose of determining the productivity of an old work which has been developed ... expenditure expended by that Government should

No. 212.

Page 12 Appendix 4, Statement A, Rule 6—

For "Rule 10(a)" in the last line of this rule, *substitute* "Rule 11(a)".

No. 131.

29.)

Pages 179—180, Appendix 4, Statement A, Rule 6—

(1) *Insert* the following as a note below this rule :—

NOTE.—The limit of Rs. 1,000 prescribed in the rule may be modified by a Provincial Govern-

(2) In clause (*b*) of this rule, *insert* the word "such" before "replacements" and *delete* "for" occurring before "minor" and the comma after "improvements."

race all ements able to ng. resents original ... and nal ice be n. as 0,

No. 161.

Page 179, Appendix 4, Statement A—

Add the following to paragraph 6(*a*) :—

"It may also bear charges on account of restoration of damages caused by extraordinary casualties, such as flood, fire, etc., and such charges should be recorded under a separate minor head "Extrao nary Replacements".

(P. W. A. C. ... ated 1st ...

(*d*) When the construction estimate of a project for which a separate Capital account is kept, is closed, the expenditure on works of extensions will be charged thus :—

(i) [illegible] Rs 1,000, for (1) works which are in themselves [illegible]

[illegible]

Capital account.

(*ii*) Estimates amounting to Rs 1,000 or under shall be charged to the revenue account.

(*iii*) All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be charged to the revenue account.

(*e*) Where outlay is of a nature which under these rules does not appertain to Capital, it is not, under any circumstances and whatever its magnitude, to be charged to Capital

7 Works expenditure which, under the foregoing rule, is chargeable to the Capital account, will be classified under the minor head "Works" of the major head "55" That which is chargeable to the Revenue account will fall under the minor head "Extensions and Improvements" or "Maintenance and Repairs" of the division "Working Expenses" of the major head "XIII," according as the expenditure pertains to the category of "Original Works" or "Repairs," *vide* Note (26).

8. The expenditure on productive works is recorded in two sections, separately for capital

[illegible]

programmes

Prior to October 1921, certain unproductive works were classed as "Works for which only revenue accounts are kept" but these will gradually be reclassed in accordance with the classification prescribed above, *vide* Government of India, Public Works Department circular letter No 3, P.W., dated 24th September 1921.

STATEMENT B.

Detailed Classification of Works Expenditure pertaining to Irrigation, Navigation, Embankment and Drainage Works.

Works expenditure of Irrigation, Navigation, Embankment and Drainage major heads other than 14, 15(1) and 16, falls under one or other of the minor heads "Works," [illegible] rs" Each of these minor [illegible] inches, (3) Distributaries, (4) [illegible] " only), (6) Special Tools [illegible] ler the minor head "Main- [illegible] l be opened. The detailed

2 In the case of heads (2) and (3), a separate account may be opened for the main canal and for each important branch and distributary.

[illegible] land is taken up for [illegible] livided into the best [illegible] with supply channels [illegible]

"Main Canal and Branches, (4) [illegible] drainage in connection with it, are [illegible] cost of the crossing should be c [illegible] Buildings required for the general purposes of a canal system, such as workshops, headquarters station, etc, are chargeable to "Main Canal and Branches."

STATEMENT C.

Enumerating the detailed heads referred to in paragraph 1 of Statement B and detailing the works and services the charges whereon are classified thereunder.

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A.—Preliminary Expenses.

Surveys and preliminary investigations. This head does not appear under "Extensions and Improvements" nor under "Maintenance and Repairs."

B.—Land.

Compensation for taking permanent or temporary possession of land required for the purposes of the work.

receipts.

C.—Works.

D.—Regulators.

Works (other than escapes and escape heads) for the regulation of supply

E.—Falls.

Falls and rapids other than those required to maintain the depth of water for navigation purposes.

F.—River and Hill Torrent Works

Aqueducts, superpassages, culverts, syphons, inlets, outlets and cross drainage works generally, when such works are in connection with river and hill torrents.

F(I).—Other Cross Drainage Works.

Cross drainage works of the classes referred to under the head "F.—River and Hill Torrent Works," when such works are in connection with drainage other than that from river and hill torrents.

G.—Bridges.

Bridges, both road and railway, for crossing the canal, including subsidiary works, *e.g.*, approach roads, fencing gates, *ghats*, steps, etc.

H.—Escapes.

Masonry and earthwork connected with escapes (including escape heads).

I.—Navigation.

Locks at head works and on the canal; separate navigation channels and weirs designed for maintaining the requisite depth of water for navigation purposes.

J.—Mills.

Water-power plant (if a permanent fixture) and buildings in connection with such plant, also sluices and channels conducting water to and from the same.

K.—Buildings.

[illegible]

No. 66.

ge 182, Appendix 4, Statement C.—

Insert a new detailed head "L (1) Boundary and Service Roads" *th the following details, below* "L. Earthwork" *and the details pertaining to it* :—

"This new head may be opened to record the expenditure on side roads l service roads separately if it is not proposed to classify it under "L. rthwork".

[P. W. A. Code, No. 66, dated 1st November 1924.]

ads, pro- walls for

planting

tion with ... storage projects.

O.—Miscellaneous.

[illegible]

head.

P.—Maintenance.

All repairs work prior to the opening of the revenue account for the project or the section concerned. This head appears only under "Works."

STATEMENT D.

Showing the detailed classification of the minor head " Establishment."

This minor head is primarily divided as follows :—

Name of sub-division.	REMARKS.
I.—Chief Engineer . . .	......
II.—Special Officers . . .	For Consulting Architects and other special officers whose [illegible] of su[illegible] the pr[illegible] Fees [illegible] lishment are taken in reduction of the charges under this sub-division, vide paragraph 12 of Appendix 7.
III.—Superintending Engineer . .	Includes also special officers, if any, not falling under sub division II.
IV.—Executive	Establishment charges of workshops for which capital accounts are kept should be kept distinct from other charges, and recoveries on account of [illegible] taken in

No. 46.

Page 183, Appendix 4—

At the end of the table in Statement D insert the following entries :—

Name of Sub-division.	REMARKS.
" X.—Establishment charges incurred in England."	This sub-division relates only to the major heads " 15-A (3)," " 15-B (3) " and " 41." All charges pertaining to Irrigation, Navigation, Embankment and Drainage Works are incorporated under the major heads 15-A (3) or 15-B (3) as the case may

No. 270.

Appendix 4, Statement B—

The following may be inserted as a new sentence at the end of rule 2 :—

" In the case of projects sanctioned after June 1929, the works expenditure relating to Main Canal and Branches will be divided into (1) Main line of a canal, and (2) each of its branches separately: that relating to distributories will also be grouped for the distributories belonging to the main line of the canal and to each of its branches separately ".

(P. W. A. Code, No. 270, dated 1st May 1931.)

as mutually agreed.

(a) The whole pay of an officiating Government servant should be taken against the department and the post in which he is actually serving

(b) [illegible]

(c) The pay and allowances (including travelling allowance) of a Government servant proceeding to join an office should, in the absence of special orders to the contrary, whether in respect of a particular case or class of cases, be charged to the office to which he is proceeding.

(d) [illegible]

emoluments from the foreign employer from the date on which he resumes charge of the appointment under Government.

1 When a Government servant is transferred to another department or province while on leave the transfer does not take effect until he joins his new appointment if he is on leave in India or until he lands in India if he is on leave out of India.

(e) When a Military or Medical Officer holding a Civil appointment on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department from which he receives his consolidated pay.

(f) A European non-commissioned officer or soldier on obtaining Civil employ is ordinarily [illegible]

(g) [illegible] nd allowances [illegible] ice or railway [illegible] Regulations,

(1) When men are employed for any period less than one month, they shall be given their regimental pay and allowances from Army Estimates *plus* a suitable extra allowance, if such is considered necessary, from civil estimates; and

(2) When men are employed for a month or longer, a consolidated pay shall be substituted for their regimental pay and allowances, the whole of the consolidated pay being borne by civil estimates.

(h) Rewards under [illegible] in the [illegible] ewards [illegible] liers are [illegible] rtmental [illegible] oth when [illegible] vil charge [illegible] s actually [illegible] on famine [illegible] djusted as a

No. 250.

Page 184, Appendix 4, Statement D, Rule 4(i)—

In line 5 of this rule, *substitute* "43-A Famine Relief" for head "43-Famine Relief and Insurance".

(P. W. A Code, No. 250, dated 4th Octob

... from one station party charge . Police ude the ilitary

No. 241.

Pages 185-186, Appendix 4, Statement E—

Substitute the following for the rules given in this statement :—

"Treatment of Recoveries of Expenditure in the Accounts of the Public Works Department.

1. ... in Go... under ... 10-A to the Audit Code. The following paragraphs indicate their application to Public Works transactions.

2. The general rule is that, subject to the provisions of rule 5 of the above-mentioned rules, all recoveries of expenditure appearing in the accounts of Public Works Offices should be treated as revenue receipts and not as *minus* expenditure.

Recoveries in respect of overpayments made during the current year, however, should ordinarily be adjusted by deduction from the current year's charge under the detailed head previously overcharged.

3. As an exception to the general rule mentioned at paragraph 2 above receipts and recoveries on Capital account, in so far as they represent recoveries of expenditure previously debited to a capital major head, should be taken in reduction of expenditure under the major head concerned. For purposes of accounting they should be treated as ...

No. 267.

Pages 185-86, Appendix 4, Statement E. (as revised by correction slip No. 241, dated the 1st September 1930)—

Substitute the following for paragraph 5 (*iv*) :—

... —When ... and separate factor, the recoveries representing leave should be treated as ... under the Public Works Major head concerned. Recoveries on account of pensionary contributions should in the case of Civil Works be credited to "XXXIII—Receipts in aid of Superannuation", while such recoveries in the case of the Irrigation Department should be credited to the Irrigation Major heads concerned, as receipts or recoveries of expenditure according as they relate to Revenue or Capital Major heads. In cases, however, in which the rates for leave and pension contribution are combined, the recoveries in the case of Civil Works should be taken to "XXXIII—Receipts in aid of Superannuation", while such recoveries in the Irrigation Department should be credited to the Irrigation Major heads concerned as revenue receipts of recoveries of expenditure according as they relate to Revenue or Capital Major heads."

(P. W. A. Code, No. 267, dated 2nd March 1931.)

should ng rules oceeding her than ring any ernment the term Govern- Govern- ign service treated as Central or may be onnected y to give ich Gov- ich would incurred witness partment transfer e foreign shape Public , those of non- capital evenue, XX or which expen- elevant liities under against

[illegible]

(b) [illegible]

(c) [illegible] of distribu[illegible]

[illegible] information in regard to the nature of the receipts which they may require for statistical or budget purposes.

(d) Recoveries on account of overpayments, as well as those of advances made in England, are governed by the following rule of the Audit Code:—

[illegible]

APPENDIX 5.

(See Chap. XXI, paragraphs 563(d) and 592.)

Account Rules relating to the receipts and charges of the Public Works Department in connection with cemeteries and churches.

Introductory.

1. The rules in this appendix state the account procedure to be observed in dealing with such receipts and charges pertaining to cemeteries and churches as pass through the accounts of officers of the Public Works Department in accordance with the Ecclesiastical Rules published by the Education Department of the Government of India.

Receipts.

2. Divisional Officers are not concerned with any receipts of the Ecclesiastical Department other than sums received as fees for endowments of monuments in Government cemeteries.

3. Endowment fees which are payable to the Divisional Officer under the Ecclesiastical Rules may be received if offered, by any subordinate officer authorised to receive moneys on behalf of the Divisional Officer. A receipt should at once be granted to the payer in Form 3, and the amount received should be credited in the Cash Book to the head "Cemetery Endowment Fund" under "Savings Bank Deposits—Bank Accounts."

1. The receipt should set forth full particulars of the endowment, including the names of the deceased and the cemetery.

Charges.

4. Expenditure in connection with ecclesiastical works is incurred in the Public Works Department only when the charges are debitable to the estimates of the department under the [illegible]

1. Expenditure incurred on the digging of graves or the preparation of coffins, under the general or special orders of the Civil or Military officers authorised to issue such orders to a Public Works officer, is recoverable from such officers, and should, therefore, be treated as expenditure on Deposit Works, though charged to the head "Miscellaneous P. W. Advances" pending recovery.

5. The charges incurred should be accounted for generally in accordance with the ordinary rules relating to Civil Works expenditure subject to the special instructions given in the following paragraphs.

6. [illegible]

7. An advance made under the Ecclesiastical Rules to a chaplain or other Government servant out of the Public Works grant, for the purpose of "planting a cemetery and preserving it in decent order," should be treated as a cash imprest, standing or temporary as may be convenient.

8. When furniture is supplied to a temporary church, which is required to be returned into store when the building ceases to be used as a church, a numerical account of it should be kept, as a supplement to the Register of Tools and Plant, Form 15, until the articles are received back and disposed of.

[illegible]

to such works.

Accounts of Endowments.

[illegible]

income.

1 An Ordinary Endowment is intended to cover the expense of ordinary annual maintenance, re-lettering and repairs, but not the risk of accidents due to floods or earthquakes or other extraordinary causes, which can be covered only by an additional Special Endowment

11. [illegible]

12. In the monthly Schedule of Credits to Miscellaneous Heads of Accounts, Form 76, the total receipts of the division on account of endowment fees should be detailed so as to show the amounts realised for each cemetery, separately for Ordinary and Special endowments.

13. In the Monthly Account of the division for March, interest on the amounts of endowments as received up to end of that month should be calculated at the rates prescribed in the Ecclesiastical Rules, and credited to the head "XXX.—Civil Works" by debit to "20—Interest on other obligations—Interest on Cemetery Endowment Fund," full details showing the amount pertaining to each cemetery (separately for Ordinary and Special endowments) being given in the Schedule of Debits to Miscellaneous Heads of Account, Form 76.

1 Simultaneously, the amount of interest creditable to each ledger account (paragraph 14) of the following year, should be posted therein.

[illegible]

15. [illegible]

16. The Annual Account which the Accountant General is required to submit to the local Government in accordance with the Ecclesiastical Rules will also be prepared in Form 90, substituting "Name of Cemetery and class of Endowment" for the heading of column 1.

APPENDIX 6.

(See Chap. XV, paragraph 431.)

Account Rules relating to Water-courses.

1 As a general rule, water-courses of irrigation, etc , projects are not constructed by Government as integral parts of the projects, the liability of the State being confined to the provision of the main canal and of such branches and major and minor distributaries as may be decided upon

in the first instance, the entire system of the main water-courses required for a project or a substantial section of it, at the outset. When this course is adopted, a scheme is simultaneously devised for effecting recovery, in a number of years, of the additional burden thus thrown on the State finances As no separate account can be kept satisfactorily of the

entire system of water-courses has been constructed by Government and the particular circumstances of the tract have rendered such a course desirable, the whole or a portion of the cost of construction has been charged finally to the account of the project concerned, or the charge on account of interest waived

2 It will thus be seen that works outlay on water-courses, which may be incurred by Public Works officers, falls under the following distinct categories :—

III.—Borne finally by Government.

by the cultivators concerned.

4. Recoveries actually made under clause II of paragraph 2 should be shown in the accounts :—

ies are made.

5 In cases falling under clause II (a) of paragraph 2, the Accountant General, with a view

APPENDIX 7.

Rules for the Distribution of Establishment and Tools and Plant Charges

1. The accounts of Establishment and Tools and Plant charges are kept on the following principles :—

(i) The charges of a division or special office are, as a rule, met out of a single major head in the first instance.

(ii) Before closing the accounts of the year, the Audit office apportions the charges of the whole province amongst the major heads to which the cost of the works was charged.

(iii) In certain cases where this annual adjustment is unsuitable, recovery of cost is effected in the accounts of the divisions concerned, from time to time, by the levy of a percentage charge.

(iv) Otherwise, the shares pertaining to individual works are not determined except for the purposes of certain *pro formâ* accounts.

2. The establishment charges of a division or of a special office should, in the first instance, be classified under the minor head "Establishment" of the major head under which the division or office is classified for this purpose. The same major head should bear, in the first place, the charges for the ordinary tools and plant of the division, under the minor head "Tools and Plant."

1. For the classification of the charges for (1) the special tools and plant of a division, and (2) the tools and plant of a special office, see paragraph 4 of this Appendix and paragraph 535 of the Code respectively

3. As an exceptior ...he foregoing rule, the under-mentioned special establishments should be charged as indic...

(i) Purely ... (Deputy Collectors, Zilladars, Amins, etc.) employed en... e...

...he charges of this special establishment cannot be ac... ...evenue establishment of the circle should be treated as ...will be charged, in the first instance, in accordance with

Page 190, Ap...

In lines 1 and ... A-Famine Relief", subs...

...igation surveys for new projects : To the sur... 15.—Other Revenue Expenditure financed from ...us Expenditure"

(i... ...s relief works : To the head "43—Famine Re... Relief."

...shops of a *quasi*-commercial character : To the ... major head under which its maintenance charges may be classified.

... ...obtained to meet ...

direct t... ...accounts of it.

... Chief Engineer will decide whether any item of tools and plant should be classified ...

...tools and plant required solely for use on Famine Relief should be classified finally ...ls and Plant" subordinate to the major head "43—Famine Relief and Insurance ...wise, such tools and plant should not be treated as ordinary for the purposes of

Page 190, App

Add the fol...

"This restrict...

.de at percentage

No. 6.

Page 191, paragraph 5 of Appendix 7, line 1.—

For "percentag" *substitute* "percentage."

[P. W. A. C., 1st Edn., No. 6, dated 1-10-22.]

; Posts and Tele-

to those depart-

(d) Work done occasionally by the Civil Works Branch ... ion branch of the province, or *vice versâ*, when the two branches are separate and distinct.

(e) Non-Government works.

1. For work done in workshops see paragraph 9

6. The percentages are fixed, separately for establishment and tools and plant charges, and readjusted, if necessary, at quinquennial intervals, by the local Government in consultation with the Accountant General, the rates being based on the actual average cost (per 100 ... branch concerned during the previous five years,

No. 7.

Page 191, paragraph 6, Rule 1, of Appendix 7, line 3.—

21½ per cent.

1½ per cent.

t project are under- vided that, if subse- e full charge leviable

3

No. 253.

Page 191, Appendix 7, Rule 8—

Insert the following as a rule under this rule :—

In the case of works costing Rs. 1,000 and over the minor Local Governments have been authorised to sanction a cash contribution in cases in which it can be charged to the minor head "Grants-in-aid" in favour of a local body up to the actual amount of establishment and tools and plant charges leviable under rule 5 (*see* paragraph 459).

N.B.—These powers cannot be exercised in respect of works executed on behalf of a private individual.

(P. W. A. Code, No. 253, dated 4th October 1930.)

or for scattered ly the same ag- eing charged

s and repairs the outlay

rised by the Sre- s purely Military o cover merely l.

l Government of charge is not y in the con- rm of a cash

r, percentage a divisions of a 437 of this

actual outlay ' writes-back. olved little or ols and plant nt of the De-

Substitute the ---

"NOTE 2.—The cost of Tools and Plant required for use on Fam... ated as "Special" and classified in accordance with Rule 4 above."

[P. W. A. Code No. 106, dated 2nd July 1926.]

t when it is ad- ... estimate for the work ... not passed through the Public Works Ac- ... on account of it.

11. Recoveries made in accordance with the rules in paragraphs 5 to 10 should be classified as indicated in clause ...

No. 10.

Page 191, Appendix 7, paragraph 11, Rule 1.—

Substitute "item (*b*) excluding the works of the Archæological Department and in item (*c*)" *for* "items (*b*) and (*c*)" *in line 2 of this Rule.*

[P. W. A. C., 1st Edn., No. 10, dated 1-10-22.]

paragraph 15 (a)

13. In the case of large surveys for new projects of Irrigation, Navigation, Embankment and Drainage works, for which special establishment is entertained, an addition of 5 per cent. to the cost of this establishment should be made in the Audit office to cover the supervision charges thereon.

1 This rule applies also to workshops of a *quasi*-commercial character and to famine relief works, but the rate of charge may be even less than 5 per cent, if so fixed by the local Government on a consideration of the special features of each case.

... made in the Audit office as indicated in paragraphs 15 to 17:—

(i) Net charges booked under the minor head "Establishment,"
(ii) Gross charges booked under the minor head "Tools and Plant,"
(iii) *Minus* the recoveries (on account of tools and plant charges) referred to in paragraph 10, whether credited to "recoveries of expenditure," "recoveries on revenue account" or receipts and recoveries on capital account,

} under several major heads.

1 The rules of apportionment apply also to work done for Railways, Military Works Services, Posts and Telegraphs and the Archaeological Department, when work of these departments is carried on in any circle of superintendence as a standing arrangement For work done occasionally for these departments see paragraph 5

15. (a) The establishment charges to be distributed *pro rata* will be:—

No. 54.

Page 192, Appendix 7, Rule 15(a), item (3)—

For "minor heads Expenditure in England" *and* "Loss or gain by Exchange" *in lines 2 and 3, substitute* "minor head '*Deduct*—English cost of Stores and Establishment'"

[P. W. A. Code, No. 54, dated 1st December 1923]

h circle ... the cir... rigation ... ishment ... nd that ... rs over ... Officers ... equally ... entirely ... a joint ... rcles of

(3) A share of the leave salaries paid in England (as booked under the detailed head "Establishment" of the minor heads "Expenditure in England" ... or Gain by Exchange" ... over all circles ...

Min...

(b) The ... charges ... "43—Fam... ... Relief and Insurance. ... Relief".

(... No. ..., dated 4th October 1930)

16. The ... under the ...

I. For ...

(a) The ... among the ... -diture under ... works expen-

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

... nue estab-
"XIII"
harges, be
should be
procedure
assumes that the work of the executive branch is equally divided between maintenance and revenue.

II. For circles of superintendence in which the only work executed falls under the Civil Works branch of the Department.

(a) The divisible establishment or tools and plant charges in all the circles combined should be distributed *pro rata* over the various major heads concerned (paragraph 14) on the basis of the works expenditure in all the circles combined.

(b) No items of works expenditure recorded finally under the major head concerned should be excluded.

NOTE—The debit to "41—Civil Works" under this rule should be again distributed *pro rata* between "41—Civil Works—Provincial" and "41—Civil Works—Central."

(b) If this course is adopted, the annual *pro rata* distribution of the establishment and tools and plant charges relating to each unit, should be made as in clause I above, with the exception that the establishment charges to be distributed should be determined as follows :—

(i) Take the total establishment charges in each unit.

(ii) *Add* to this a share of the establishments of the Chief Engineers and Special Officers, and of leave salaries paid in England, claculated thus—

Fi ...

(iii) Then *deduct* the special and percentage charges for establishments adjusted separately under paragraphs 3, and 5 to 12 in each unit.

... aph
ajor

No. 11.

Page 193, Appendix 7, paragraph 18—

Substitute "and Posts and Telegraphs" *for* Post and Telegraph and the Archæological Department" *in lines 2 and 3 of this paragraph.*

[P. W. A. C., 1st Edn., No. 11, dated 1-10-22.]

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the unit concerned. The establishment (or tools and plant) charge on account of each project under that head should then be calculated by multiplying the works outlay on the

No. 166.

Page 194, Appendix 7, rule 21, line 4—

For the last sentence commencing "For administrative purposes" *substitute* the sentence "For administrative purposes such provision is, however, made in the project estimates of irrigation works for which Capital and Revenue Accounts are kept and of any others of which it is desirable to forecast the ultimate financial results."

(P. W. A. Code, No. 166, dated 1st May 1929)

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This index deals only with the rules in the several Chapters and does not cover the Appendices. It has been compiled solely for the purpose of references and no expression used in it should be considered as in any way interpreting the rules.

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